

AIRPORT OPERATIONS

GENERAL INFORMATION:

The Muscatine Municipal Airport provides a non-commercial facility for use by the entire community. Because the Airport is heavily utilized by private companies and individuals, this facility assists in generating additional business and promotes industrial and commercial growth in the City. The facility currently includes a terminal building, four (4) corporate hangars, twenty (20) T-hangars, a maintenance building, and a community hangar that can store approximately fifteen (15) to twenty (20) small airplanes. The Airport has a 5,500 foot main runway and a 4,000 foot crosswind runway.

The Airport property consists of approximately 680 acres; however, only 394 acres are used for the aviation operation. The remaining 286 acres are leased for farming purposes with the income assisting in the support of the Airport operation. Early in 2012 the lease for the farm land surrounding the airport was re-negotiated which increased the annual airport farm revenue to \$34,000 beginning in 2012/2013.

The facility is operated through a contractual agreement by the Airport Manager who oversees the general operation of the facility. The City also has a Fixed Base Operator (FBO) who provides various business functions and services to the users of the Airport. The FBO provides airplane maintenance, charter services, and flight training in addition to the sale of airplanes, fuel, and other general services required by the aviation industry. The current contracts are with Carver Aero Inc. for both the Airport Management and FBO activities. The amount paid to Carver Aero for airport management fees for both 2019/2020 and 2020/2021 is \$46,500. Carver Aero, as fixed base operator (FBO), will make payments to the City of \$11,800 in 2019/2020 and \$12,200 in 2020/2021.

The City has completed a variety of improvements at the Municipal Airport in recent years. These improvements have been made in conjunction with the receipt of Federal Aviation Administration (FAA) or State grants. In 2013/2014 the petrographic analysis of the pavement on runway 6/24 and the parallel taxiway serving that runway was completed. Based on the results of that analysis, engineering design for the runway rehabilitation/replacement was completed in 2014/2015 with project construction substantially completed in calendar year 2016. An FAA grant funded 90% of the overall costs of this project with a 10% local match required. Engineering design for a T-hangar connector road was also completed in 2014/2015 and project construction was completed in 2015/2016. This project received 85% State funding with a 15% local match. The Airport Electrical Upgrade project was completed in 2015/2016 with 85% State and 15% local funding. The Airport Layout Plan update was completed in 2018/2019 with 90% FAA and 10% local funding.

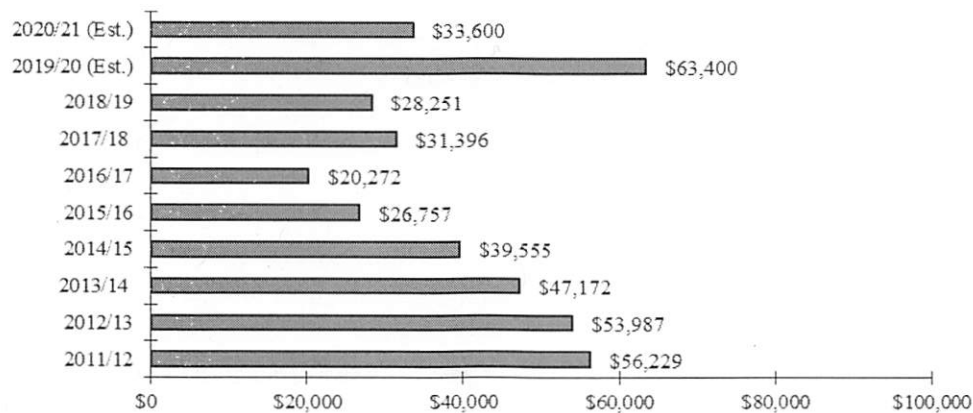
In October of 2016 the City was awarded funding for the design of new hangars and for apron expansion. The design work and phase one of the apron expansion project was completed in the 2017/2018 fiscal year. In August of 2019, the City awarded the contract for three (3) box hangars and phase two of the apron expansion. Funding will be partially from two State grants with the balance, estimated at \$350,000, funded from the May 2020 bond issue. This project is expected to be completed by June 30, 2020. The Airport Zoning Ordinance update is also in progress with 85% State funding with a 15% local match.

The City completed construction of the airport terminal building in 2004. This project was financed from tax increment revenue bonds. Incremental taxes from the Southend TIF area fund the annual principal and interest requirements on this issue. The final debt payments on this bond issue will be made in fiscal year 2020/2021.

CURRENT TRENDS AND ISSUES:

The Airport Operation was established as an Enterprise Fund in order to segregate revenues and expenditures of the operation and as a result of efforts to generate additional revenues for this facility. As revenues from the Airport are less than expenditures for the operation, a General Fund subsidy is required annually to balance the budget. A history of the General Fund Airport subsidies is shown in the following graph:

General Fund Airport Subsidies



The 2019/2020 revised estimate subsidy of \$63,400 is \$5,500 more than the original budget. Revised estimate Airport expenditures are \$5,500 more than the original budget. The increase is primarily due to the increase in repair and maintenance services, which includes \$4,250 to repair a runway blowup.

The budgeted subsidy for fiscal year 2020/2021 is \$33,600, which is a \$24,300 (42.0%) decrease from the original 2019/2020 budgeted subsidy. The Airport budget for 2019/2020 included a total of \$20,000 to paint the exterior of the former HNI hangar and renovate the interior of that building and there are no capital outlay items in the Airport operating budget in 2020/2021.

GOAL STATEMENT:

To provide safe and efficient aviation facilities and services to the community which will promote the commercial and industrial growth and stability of the City, and provide for the needs of the recreational and leisure activities involving aviation.

PERFORMANCE MEASURES:

	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Estimated 2019/2020	Estimated 2020/2021
Hangars Maintained	20	20	20	20	23
Hangar Spaces Rented	20	20	20	20	23
Airport Advisory Meetings	7	7	9	6	6
Hangar Rentals	\$22,226	\$22,244	\$22,512	\$24,000	\$31,600
FBO Lease	\$10,815	\$11,139	\$11,473	\$11,800	\$12,200
Fuel Commissions	\$8,911	\$9,668	\$7,416	\$9,700	\$9,700
Farm Lease Revenue	\$34,100	\$34,000	\$34,000	\$34,000	\$34,000
General Fund Subsidy	\$20,272	\$31,396	\$28,251	\$63,400	\$33,600

RECENT ACCOMPLISHMENTS:

The City received an extension from the Iowa Department of Transportation for the hangar and apron construction grants. The project was redesigned to include three box hangars that will be constructed by June 30, 2020. These will be the first general aviation hangars to be developed in 50 years.

In addition, the Federal Aviation Administration has notified the City that the reconstruction of the taxiway has been approved for funding. Previously this had been anticipated to be a three-phase project spanning 10 years. Construction on this project is anticipated to begin in August, 2020.

OBJECTIVES TO BE ACCOMPLISHED IN 2020/2021:

- To complete reconstruction of Taxiway A.
- To evaluate and pursue funding opportunities to upgrade the fuel system and for reconstruction of the T-hangar taxilanes.

Airport Operations

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenues								
Fixed Base Operator Fee	\$ 11,139	\$ 11,473	\$ 11,800	\$ 11,800	\$ 11,800	\$ 12,200	\$ 12,200	
Hangar Rentals	22,244	22,512	24,000	24,000	24,000	31,600	31,600	
Reimbursement of Costs	1,127	1,094	1,000	1,000	1,000	1,000	1,000	
Farm Leases	34,000	34,000	34,000	34,000	34,000	34,000	34,000	
Fuel Commissions	9,668	7,416	9,700	9,700	9,700	9,700	9,700	
Transfers In								
General Fund Subsidy	31,396	28,251	57,900	63,400	63,400	33,600	33,600	
Total Revenues	\$ 109,574	\$ 104,746	\$ 138,400	\$ 143,900	\$ 143,900	\$ 122,100	\$ 122,100	\$ 0
Funds Available	\$ 109,574	\$ 104,746	\$ 138,400	\$ 143,900	\$ 143,900	\$ 122,100	\$ 122,100	\$ 0
Expenditures	109,574	104,746	138,400	143,900	143,900	122,100	122,100	
Ending Balance, June 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Increase (Decrease) in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
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Function:
Business Type

Department:
Community Development

Activity:
Airport Operations

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Commodities	3,918	2,881	4,500	4,600	4,650	3.33%
Contractual Services	85,660	92,165	103,900	109,300	107,150	3.13%
Capital Outlay	10,596	-	20,000	20,000	-	
Transfers	9,400	9,700	10,000	10,000	10,300	3.00%
Total Expenditures	<u>\$ 109,574</u>	<u>\$ 104,746</u>	<u>\$ 138,400</u>	<u>\$ 143,900</u>	<u>\$ 122,100</u>	-11.78%
Funding Sources						
Airport Revenues	\$ 78,178	\$ 76,495	\$ 80,500	\$ 80,500	\$ 88,500	9.94%
General Fund Operating Subsidy	31,396	28,251	57,900	63,400	33,600	-41.97%
Total Funding Sources	<u>\$ 109,574</u>	<u>\$ 104,746</u>	<u>\$ 138,400</u>	<u>\$ 143,900</u>	<u>\$ 122,100</u>	-11.78%

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE		DEPARTMENT: COMMUNITY DEVELOPMENT							ACTIVITY: AIRPORT OPERATIONS				
ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021		
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)		
PERSONAL SERVICES													
41XXX	REGULAR SALARIES & WAGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
42XXX	PART TIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0	0		
43XXX	OVERTIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0	0		
44XXX	OTHER SALARIES & WAGES	0	0	0	0	0	0	0	0	0	0		
45XXX	PENSION & RETIREMENT	0	0	0	0	0	0	0	0	0	0		
46XXX	INSURANCE	0	0	0	0	0	0	0	0	0	0		
SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
COMMODITIES													
51XXX	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
52XXX	OPERATING SUPPLIES	3,467	1,713	3,300	350	3,050	3,400	3,400	3,450	3,450	0		
53XXX	REPAIR & MAINTENANCE SUPPLIES	451	1,168	1,200	0	1,200	1,200	1,200	1,200	1,200	0		
SUBTOTAL		\$3,918	\$2,881	\$4,500	\$350	\$4,250	\$4,600	\$4,600	\$4,650	\$4,650	\$0		
CONTRACTUAL SERVICES													
61XXX	PROFESSIONAL FEES	\$49,943	\$57,360	\$52,100	\$11,625	\$40,475	\$52,100	\$52,100	\$52,100	\$52,100	\$0		
62XXX	TECHNICAL SERVICES	3,041	2,046	9,300	495	7,505	8,000	8,000	7,500	7,500	0		
63XXX	RENTALS	0	0	0	0	0	0	0	0	0	0		
64XXX	TRAVEL AND EDUCATION	1,170	1,493	2,500	472	928	1,400	1,400	1,900	1,900	0		
65XXX	COMMUNICATIONS & UTILITIES	4,901	4,486	5,000	427	4,173	4,600	4,600	4,600	4,600	0		
66XXX	INSURANCE	8,425	7,957	11,700	3,745	8,255	12,000	12,000	12,600	12,600	0		
67XXX	REPAIR & MAINTENANCE SERVICES	4,678	3,648	6,500	4,092	9,408	13,500	13,500	9,750	9,750	0		
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0	0		
69XXX	MISCELLANEOUS	13,502	15,175	16,800	16,557	1,143	17,700	17,700	18,700	18,700	0		
SUBTOTAL		\$85,660	\$92,165	\$103,900	\$37,413	\$71,887	\$109,300	\$109,300	\$107,150	\$107,150	\$0		
CAPITAL OUTLAY													
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0	0		
73XXX	IMPROVEMENTS	0	0	20,000	0	20,000	20,000	20,000	0	0	0		
74XXX	EQUIPMENT	10,596	0	0	0	0	0	0	0	0	0		
SUBTOTAL		\$10,596	\$0	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$0	\$0	\$0		
99XXX TRANSFERS													
SUBTOTAL		\$9,400	\$9,700	\$10,000	\$2,500	\$7,500	\$10,000	\$10,000	\$10,300	\$10,300	\$0		
TOTAL EXPENDITURES													
SUBTOTAL		\$109,574	\$104,746	\$138,400	\$40,263	\$103,637	\$143,900	\$143,900	\$122,100	\$122,100	\$0		

AMBULANCE OPERATIONS FUND

GENERAL INFORMATION:

Through June 30, 2000, ambulance service for the City of Muscatine and surrounding townships was provided by a private ambulance service under contracts between the City and each respective township, and the ambulance service. The agreement with the previous ambulance provider expired on June 30, 2000. This agreement provided for a City subsidy to the ambulance service of \$90,500 per year and subsidies from the townships that totaled \$24,500 per year.

In August of 1998, the City contracted with an outside consultant to provide a thorough analysis of the City's system of pre-hospital care involving the Muscatine Fire Department and Muscatine Ambulance, Inc. The consultant's report was used as a basis for development of specifications and a request for proposals (RFP) for potential providers of ambulance services upon the expiration of the ambulance contract on June 30, 2000. After reviewing two proposals, the City Council selected the Muscatine Fire Department to provide this service. In order to account for revenues and expenditures of the Fire Department Ambulance Service, this operation was established as an enterprise fund of the City.

In 1999/2000, \$289,690 was expended for purchasing and equipping three (3) new ambulances and purchasing the necessary supplies to begin providing services effective July 1, 2000. The original budget for the 2000/2001 fiscal year included costs and cost allocations to fund this new operation. Five new firefighter positions, one-half of a Fire Mechanic position and a half-time equivalent clerical position were included in this budget. Additionally, as part of the Ambulance Operation's administrative fee, 50% of an Assistant Fire Chief and 25% of the Fire Chief's costs were also charged to this budget. The budget also included funds for supplies and services associated with this service including funds to contract for ambulance billing services.

Since the ambulance service became a city operation in 2000, the city has been able to allocate the cost of firefighters and administrative positions to this operation. This amount has varied based upon revenues generated and fund balances at the end of each fiscal year. This allows the city to relieve the General Fund of these expenses.

Effective for the 2007/2008 year, the City made a number of changes to employee allocations to address decreases in fund balance in the Ambulance Fund as well as assisting with balancing the General Fund budget. These changes included transferring the 6.5 fulltime equivalent firefighter/mechanic positions from the Ambulance Fund to the Fire Department budget in the General Fund. Funding transfers are now being made from the Ambulance Fund to the General Fund for a percentage of the total wage and benefit costs for the overall fire department staff. Benefit costs for these positions are funded from the Employee Benefits tax levy for General Fund Employees. Also in 2007/2008, a decision was made to use bond financing for the refurbishment of two ambulances (\$160,000).

A rate increase was implemented April 1, 2006 which increased the base rate from \$450 to \$485. This was the first increase in the base rate since the Fire department began providing ambulance services in 2000. Rates were again increased effective April 1, 2007 due to reduced revenues to the Ambulance fund. Under the new rate structure fees vary by level of ambulance service with the BLS (Basic Life Support) rate increasing to \$525, the ALS1 (Advanced Life Support) to \$575, and the ALS2 to \$675. Rates were again adjusted in January, 2009. The rates for ALS1 increased from \$575 to \$586 and for Skilled Care Transports (SCT) from \$775 to \$1,002. Effective July 1, 2010 the rates for ALS1 increased to \$616, ALS2 to \$891, and SCT to \$1,053. Effective July 1, 2011, the base rate was increased to \$560, ALS1 increased to \$665, ALS2 increased to \$962 and SCT increased to \$1,137. The mileage rate and "ALS Services with no Transport"

rates changed effective July 1, 2012; the other rates continued at their 2011 levels. Effective July 1, 2014 rates were again adjusted to \$565 for BLS calls, \$672 for ALS1 calls, \$972 for ALS2 calls, and \$1,149 for SCT calls. The mileage rate was also increased to \$14 per loaded mile. Effective July 1, 2015 rates were again adjusted to \$576 for BLS calls, \$684 for ALS1 calls, \$990 for ALS2 calls, and \$1,169 for SCT calls. Effective July 1, 2016 rates were set at \$582 for BLS calls, \$691 for ALS1 calls, \$1,001 for ALS2 calls, and \$1,182 for SCT calls. Effective July 1, 2017 rates were set at \$588 for BLS calls, \$698 for ALS1 calls, \$1,011 for ALS2 calls, and \$1,194 for SCT calls. The mileage rate also increased to \$15 per loaded mile. Effective July 1, 2018 rates were set at \$595 for BLS calls, \$706 for ALS1 calls, \$1,023 for ALS2 calls, and \$1,208 for SCT calls. The mileage rate also increased to \$16 per loaded mile. Effective July 1, 2019 rates were set at \$607 for BLS calls, \$720 for ALS1 calls, \$1,043 for ALS2 calls, and \$1,232 for SCT calls. The mileage rate was maintained at \$16 per loaded mile. These rate adjustments corresponded to the increases in the amounts allowed by Wellmark for these types of transports.

CURRENT TRENDS AND ISSUES:

Beginning in 2008/2009 and continuing through 2020/2021, personnel costs in the Fire Department budget are being allocated to the Ambulance budget on a percentage basis rather than by computing a specific number of fire positions and position allocations. This percentage was 25.7% for 2014/2015, it decreased to 23% in 2015/2016, further decreased to 22.5% in 2016/2017, remained at 22.5% for 2017/2018, and increased to 24.5% for 2018/2019. For 2019/2020, the budget allocation increased to 25% of the Fire department personal services costs for the base staffing level which totaled \$1,079,400. The base transfer for 2020/2021 at the allocation rate of 25% is \$1,105,200 which is a \$25,800 (2.4%) increase from the 2019/2020 budget.

Additional revenues from GEMT (Ground Emergency Medical Transportation) funds are expected to increase reimbursements for Medicaid patients beginning in 2020. This allowed for three new firefighter positions to be added in the Fire department budget beginning in January 2020 at a cost of \$116,300. The 2019/2020 Ambulance budget included an additional transfer of \$116,300 to the Fire department budget to fund the cost of these positions. The additional staffing in the Fire department budget was needed due to the continued high call volume for ambulance services, especially requests for inter-facility transfers. With the added transfer of the GEMT funds, transfers for fire personnel costs in 2019/2020 total \$1,195,700 which is 27.1% of Fire department personal services costs. The additional transfer of the GEMT funds is estimated at \$232,600 for the 2020/2021 budget. As close to 90% of Fire department calls are medical, this percentage allocation is appropriate and at the same time maintains an adequate balance in the Ambulance fund.

The revised estimated expenditures for 2019/2020 are \$12,700 more than the original budget. Personal services costs are \$24,600 less than budgeted due to a reduction in part time ambulance drivers. Commodities are \$10,700 more than budgeted for increased operating and repair and maintenance supplies. Contractual services are \$5,600 more than budgeted and capital outlay \$21,000 more than budgeted. The capital outlay increase is for the purchase of a LifePak defibrillator which was 100% funded from a grant from the Community Foundation.

The budgeted expenditures for 2020/2021 are \$235,300 (12.4%) more than the original 2019/200 budget. This overall increase is due to the net effect of (1) a \$19,400 decrease in personal services costs for reduced part time ambulance attendant hours, (2) a \$10,700 increase in commodities, (3) a \$33,800 increase in contractual services, (4) a \$66,700 increase in capital outlay, and (5) a \$143,500 increase in transfers. The increase in transfers includes the \$232,600 in expected GEMT reimbursements, which will be used to fund the three firefighter positions added in January of 2020. The capital outlay allocation for 2020/2021 is \$206,000 and includes an ambulance replacement (\$200,000) and six Surface Pro Computers (\$6,000).

Ambulance service fees are estimated at \$1,600,000 for 2019/2020 and that is also the estimate for 2020/2021 (before the GEMT funds). These amounts are based on recent and projected numbers of ambulance runs. Usage and revenues have fluctuated in prior years, however, and staff will continue to monitor trends in the ambulance runs. Additional ambulance revenues are expected beginning in calendar year 2020 from GEMT (Ground Emergency Medical Transportation) funding. This funding is expected to increase reimbursements for Medicaid patients. The GEMT funding for 2020/2021 is estimated at \$232,600. Based on the projected revenues and expenditures, the fund balance at the end of 2020/2021 is projected at \$67,652.

GOAL STATEMENT:

To provide high performance paramedic transport services in the Muscatine area, responding to all emergency calls with a transport unit in less than 9 minutes on not less than 95% of all response requests within the "Urban Zone" and less than 15 minutes on not less than 95% of all response requests within the "Suburban/Rural Zone."

PERFORMANCE MEASURES

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Estimated 2020
Urban Zone Medical Responses	2,705	2,703	2,800	2,781	2,750
Suburban/Rural Zone Medical Responses	401	474	512	514	600
Out of Territory Medical Responses	49	32	72	81	125
Interfacility Transfers	1,084	1,301	1,269	1,334	1,500
Total EMS Calls	4,239	4,510	4,653	4,710	4,975
EMS Calls as % of Total Fire Calls	90.0%	88.4%	92.5%	90.5%	90.0%
EMS Training Hours	1,677	1,911	1,733	2,130	1,500
Urban Response Time Compliance (8:59 minutes or less on at least 90% of calls)	89.7% *	91.0%	91.4%	90.7%	91.0%
Suburban/Rural Response Time Compliance (14:59 minutes or less on at least 90% of calls)	93.2%	94.3%	91.4%	94.6%	90.0%

* The lower response time in 2016 was due to the detour for the Mulberry Avenue reconstruction project.

RECENT ACCOMPLISHMENTS:

The ambulance operation continues the cardiac enzyme blood-testing project and remains the only ambulance service in Iowa with this type of testing capabilities. Test results are used to help determine transport destinations for cardiac patients.

Staff has created specifications as well as purchased and put into service a power stair chair and a power load cot and system to provide better service and improve the safety and health of employees.

Staff has implemented strategies to decrease EMS costs, including changes in purchasing and vendors in order to save costs on supplies, and provided no-cost in-house training for Pediatric Advanced Life Support and Advanced Cardiac Life Support

The ambulance department saw a slight increase in total medical calls. An increase of 3.8% for out of town drop-offs compared to 2018. Medical call volume was 4.3% and out of town drop offs were 6.0% above the five year average. Staff expect more than a 17% increase in medical calls from 2016 to 2020. This includes an estimated 155% increase in out-of-district calls. This is based on the recent trend of increasing call volume north of the City.

The department hosted the 21st Annual Muscatine County EMS Day at Farm & Fleet. The department also hosted the 10th Annual EMS Saturday conference at Discovery Park. This event draws participants from throughout Eastern Iowa as well as serving Muscatine Fire department personnel.

The City purchased and put into service a sixth ambulance. This ambulance is dedicated to lower acuity transfers. The new ambulance is a less expensive unit and designed for longer transports instead of the space and power needs for 911 calls. This unit will improve patient comfort while decreasing maintenance costs to the City and reducing the wear and tear on the 911 ambulances.

OBJECTIVES TO BE ACCOMPLISHED IN 2020/2021:

- * To evaluate and review the implementation of the new Type II ambulance. The department will evaluate the various ambulance types and their potential future integration into the fleet.
- * To meet with various other emergency responder agencies and determine proper integration of services. This determination will be followed up with training. Once completed, this goal should provide for more efficient care of patients. **(City Council and Management Continuous Service Improvement Goal)**
- * To review new trends in EMS and research their applicability to Muscatine. From there staff will determine if changes can be made to improve services, and prioritize those based on viability and cost. A plan will be developed to implement at least one of these changes into the present system **(City Council and Management Continuous Service Improvement Goal)**

Ambulance Operations

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 285,164	\$ 312,250	\$ 280,350	\$ 344,952	\$ 344,952	\$ 163,586	\$ 329,852	
Revenues								
Ambulance Fees	\$ 1,524,490	\$ 1,589,022	\$ 1,550,000	\$ 1,550,000	\$ 1,600,000	\$ 1,550,000	\$ 1,600,000	
Ambulance Fees - GEMT Funds Expected Beginning in 2020	0	0	116,300 (2)	116,300	232,600 (3)	232,600	232,600 (4)	
Ambulance Fees (Prior Year Amount Over (Under) Accrual)	93,827	16,260	0	0	0	0	0	
Township Subsidies	31,400	31,400	31,400	31,400	31,400	31,400	31,400	
Donations	0	0	0	24,500	24,500	0	-	
Interest	2,953	3,798	3,000	3,000	3,000	3,000	3,000	
Local Grant/Reimbursement	25,628	1,900	1,900	0	0	0	0	
Total Revenues	\$ 1,678,298	\$ 1,642,380	\$ 1,702,600	\$ 1,725,200	\$ 1,891,500	\$ 1,817,000	\$ 1,867,000	-
Funds Available	\$ 1,963,462	\$ 1,954,630	\$ 1,982,950	\$ 2,070,152	\$ 2,236,452	\$ 1,980,586	\$ 2,196,852	-
Expenditures (1)	1,651,212	1,609,678	1,893,900	1,906,566	1,906,600	2,279,200	2,129,200	
Ending Balance, June 30	\$ 312,250	\$ 344,952	\$ 89,050	\$ 163,586	\$ 329,852	\$ (298,614)	\$ 67,652	0

Increase (Decrease) in Fund Balance	\$ 27,086	\$ 32,702	\$ (191,300)	\$ (181,366)	\$ (15,100)	\$ (462,200)	\$ (262,200)	\$ -
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- Expenditures include changes in compensated absences.
- At the time the 2019/2020 budget was prepared, additional ambulance revenues were expected beginning in calendar year 2020 from GEMT (Ground Transportation Medical Transportation) funding. This funding is expected to increase reimbursements for Medicaid patients. This amount was estimated at \$116,300 for the last half of fiscal year 2019/2020. This same amount was included in transfers to the General Fund to fund three new firefighters in the Fire department budget starting January 1, 2020. Those positions were subject to the receipts of the GEMT funds.
- The GEMT reimbursements are now expected to be received retroactively to July 1, 2019 and the Revised Estimate GEMT revenues have been increased to \$232,600, which is the estimated amount for the full fiscal year.
- The GEMT funds for Medicaid patients in 2020/2021 again represents the estimated revenue from a full fiscal year of these reimbursements.

Explanation of Changes in Fund Balances:

Fluctuations in the Ambulance fund balance are primarily due to the capital outlay purchases each year.

Function:
Business Type

Department:
Fire

Activity:
Ambulance Operations

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 175,969	\$ 178,432	\$ 188,200	\$ 163,600	\$ 168,800	-10.31%
Commodities	117,941	117,057	114,700	125,400	125,400	9.33%
Contractual Services	198,649	195,210	212,700	218,300	246,500	15.89%
Capital Outlay	177,108	30,797	139,300	160,300	206,000	47.88%
Transfers	979,447	1,087,100	1,239,000	1,239,000	1,382,500	11.58%
Total Expenditures	<u>\$ 1,649,114</u>	<u>\$ 1,608,596</u>	<u>\$ 1,893,900</u>	<u>\$ 1,906,600</u>	<u>\$ 2,129,200</u>	12.42%
Funding Sources						
Ambulance Fees	\$ 1,618,317	\$ 1,618,317	\$ 1,666,300	\$ 1,832,600	\$ 1,832,600	9.98%
County Subsidy	31,400	31,400	31,400	31,400	31,400	0.00%
Interest	2,953	2,953	3,000	3,000	3,000	0.00%
Local Grant/Reimbursements	25,628	25,628	1,900	24,500	-	-100.00%
Total Funding Sources	<u>\$ 1,678,298</u>	<u>\$ 1,678,298</u>	<u>\$ 1,702,600</u>	<u>\$ 1,891,500</u>	<u>\$ 1,867,000</u>	9.66%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time:						
Ambulance Billing Manager	1.00	1.00	1.00	1.00	1.00	
Part Time:						
Ambulance Attendants	0.70	0.73	0.77	0.48	0.48	
Office Coordinator	0.25	0.25	0.25	0.25	0.25	
Total	1.95	1.98	2.02	1.73	1.73	\$ 119,000
Employee Benefits						49,800
Total Personal Services						<u>\$ 168,800</u>

Capital Outlay			
Item:	Quantity	Replacement	Amount
Ambulance	1	Yes	\$ 200,000
Surface Pro Computers	6	No	6,000
Total			<u>\$ 206,000</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE		DEPARTMENT: FIRE					ACTIVITY: AMBULANCE OPERATIONS				
ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)
PERSONAL SERVICES											
41XXX	REGULAR SALARIES & WAGES	\$63,975	\$68,446	\$73,400	\$17,700	\$55,746	\$73,446	\$73,500	\$75,900	\$75,900	
42XXX	PART TIME SALARIES & WAGES	62,384	60,224	62,400	8,645	33,625	42,270	42,300	43,100	43,100	
43XXX	OVERTIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0	
44XXX	OTHER SALARIES & WAGES	468	690	500	207	501	708	700	700	700	
45XXX	PENSION & RETIREMENT	28,253	28,251	31,200	6,107	20,392	26,499	26,500	27,900	27,900	
46XXX	INSURANCE	20,889	20,821	20,700	5,851	14,792	20,643	20,600	21,200	21,200	
	SUBTOTAL	\$175,969	\$178,432	\$188,200	\$38,510	\$125,056	\$163,566	\$163,600	\$168,800	\$168,800	\$0
COMMODITIES											
51XXX	OFFICE SUPPLIES	\$1,726	\$1,316	\$1,500	\$802	\$1,098	\$1,900	\$1,900	\$1,900	\$1,900	\$0
52XXX	OPERATING SUPPLIES	105,579	106,224	101,200	29,008	78,492	107,500	107,500	109,500	109,500	0
53XXX	REPAIR & MAINTENANCE SUPPLIES	10,636	9,517	12,000	4,376	11,624	16,000	16,000	14,000	14,000	0
	SUBTOTAL	\$117,941	\$117,057	\$114,700	\$34,186	\$91,214	\$125,400	\$125,400	\$125,400	\$125,400	\$0
CONTRACTUAL SERVICES											
61XXX	PROFESSIONAL FEES	\$123,506	\$121,240	\$125,600	\$17,510	\$108,390	\$125,900	\$125,900	\$127,900	\$127,900	\$0
62XXX	TECHNICAL SERVICES	4,317	2,159	2,200	466	1,734	2,200	2,200	2,200	2,200	0
63XXX	RENTALS	0	0	0	0	0	0	0	0	0	0
64XXX	TRAVEL AND EDUCATION	11,721	10,395	11,000	742	10,258	11,000	11,000	36,500	36,500	0
65XXX	COMMUNICATIONS & UTILITIES	3,058	3,592	4,000	895	4,705	5,600	5,600	5,600	5,600	0
66XXX	INSURANCE	21,650	23,199	25,500	0	27,200	27,200	27,200	27,700	27,700	0
67XXX	REPAIR & MAINTENANCE SERVICES	32,669	32,357	42,400	13,080	30,520	43,600	43,600	43,600	43,600	0
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0	0
69XXX	MISCELLANEOUS	1,728	2,268	2,000	526	2,274	2,800	2,800	3,000	3,000	0
	SUBTOTAL	\$198,649	\$195,210	\$212,700	\$33,219	\$185,081	\$218,300	\$218,300	\$246,500	\$246,500	\$0
CAPITAL OUTLAY											
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0	0
73XXX	IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
74XXX	EQUIPMENT	177,108	30,797	139,300	931	159,369	160,300	160,300	356,000	206,000	
	SUBTOTAL	\$177,108	\$30,797	\$139,300	\$931	\$159,369	\$160,300	\$160,300	\$356,000	\$206,000	\$0
8XXX	INTEREST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9XXX	TRANSFERS	\$979,447	\$1,087,100	\$1,239,000	\$280,675	\$958,325	\$1,239,000	\$1,239,000	\$1,382,500	\$1,382,500	
	TOTAL EXPENDITURES	\$1,649,114	\$1,608,596	\$1,893,900	\$387,521	\$1,519,045	\$1,906,566	\$1,906,600	\$2,279,200	\$2,129,200	\$0

COLLECTION AND DRAINAGE

GENERAL INFORMATION:

The Collection and Drainage operation is a division of the Public Works department with links to the Water Pollution Control Plant (WPCP). Since the 2003/2004 fiscal year this operation has been budgeted as a separate Enterprise Fund. This was done for a number of reasons. Federal regulations pertaining primarily to collection of storm and sanitary water will be requiring additional collection procedures. The additional costs associated with these regulations need to be specifically identified and tracked. Towards that end beginning in 2003 the Collection and Drainage portion of the total sewer bill has been shown as a separate line item on customer bills. So while the Collection and Drainage function will remain associated with the WPCP, the revenues and expenditures of this enterprise fund are budgeted independently. For reporting purposes only, Collection and Drainage is included with all other WPCP activities in the City's annual financial report. Effective July 1, 2006, the storm water operation became an activity of the Collection and Drainage fund. Information on the storm water activity immediately follows this budget.

CURRENT TRENDS AND ISSUES:

In 2007 the City signed a Consent Order with the Environmental Protection Agency (E.P.A.) which requires the City to complete specific major sewer separation projects by 2028. Construction on the second and final phase of the Hershey Avenue sewer improvement project was completed in 2011/2012. This was a major project mandated by the Consent Order. The remaining project in the Consent Order is the separation of the combined sewers in the West Hill area.

Construction was substantially completed on Phase 3-C of the West Hill Sewer Separation project in 2017. With the completion of Phase 3, the overall West Hill Sewer Separation project was approximately 35% completed. Phase 4-A of the West Hill was completed in 2018 and Phase 4-B was substantially completed in 2019.

Public Financial Management (PFM), the City's financial consultant, prepared a long-term financing plan for the West Hill project based on the project cost estimates in the schedule prepared by Stanley Consultants. The City has been setting aside \$400,000 each fiscal year since 2011/2012 to assist in financing the West Hill Sewer project (\$200,000 from the WPCP fund and \$200,000 from the Collection and Drainage fund). These funds are available to supplement the 80% allocation of Local Option Sales Tax being used to fund the West Hill Sewer project (approx. \$2 million each year). Local Option Sales Taxes and the set-aside funds are projected to be sufficient to fund project costs for all phases of Phase 4 and Phase 5. The PFM financing plan was based on the proposed 15-year extension of the Local Option Sales Tax. The referendum to extend this tax from its previous expiration date of June 30, 2019 through June 30, 2034 was held on March 6, 2018, and the tax was again approved by voters with 88% voting in favor of the extension.

A State Revolving Fund (SRF) Loan is projected to be needed by 2023 to fund all 5 phases of Phase 6 plus the work required at the Papoose Pumping Station at the end of the project. Based on current project cost estimates, PFM estimates the SRF Loan needed to complete the financing of this project at \$22,800,000. Initial interest on this loan would be based on Loan proceeds drawn down as needed for project costs. The interest rate for the SRF loan is 2.0%. PFM has prepared a preliminary SRF Loan repayment schedule showing principal and interest payments on a 10 year loan with the final year of the loan in 2033/2034.

The PFM financing plan was based on renewal of the Local Option Tax and continuation of the 80% allocation for sewer projects through the SRF loan repayment period (through June 30, 2034). This required the Local Option Tax be in place from its previous expiration date of June 30, 2019 through June 30, 2034. This required a 15 year Local Option Tax period which is the term approved by voters at the Local Option Tax renewal referendum.

The 2019/2020 revised estimate is under the original budget by \$15,300. Personal services are estimated to be \$19,800 less than the original budget. This includes savings from a vacancy in an Equipment Operator III position with this position replaced with an Equipment Operator I at a lower grade in the pay plan. A portion of this savings has been offset by the addition of 25% of the requested fulltime Right-of-Way (ROW) Inspector beginning in April of 2020. The ROW Inspector will be doing the utility locates previously done by the Collection and Drainage staff which is estimated to account for 25% of their time. The other 75% of the ROW Inspector is requested to be allocated to the Engineering budget. The revised estimate for capital outlay is over budget by \$4,500 due to the actual cost of replacing a one-ton truck exceeding the original budget.

The 2020/2021 budget is \$32,400 (2.3%) higher than the 2019/2020 budget. This overall increase is due to the net effect of (1) a \$27,800 (5.2%) increase in personal services costs which includes the 25% allocation of the requested fulltime Right-of-Way Inspector discussed in the previous paragraph, (2) a \$200 decrease in contractual services, (3) a \$3,500 increase in capital outlay, and (4) a \$1,300 increase in transfers. The capital outlay allocation includes \$6,500 for four sets of communications headgear, \$27,000 for a ¾ ton pick-up truck, \$15,000 for a used 4" diesel pump, and sewer maintenance projects estimated at \$50,000.

The budgeted transfers for 2020/2021 include the transfer of \$350,000 to the Sewer Extension Reserve based on a recommendation in the most recent rate study. Transfers also include \$200,000 to the reserve for the West Hill Sewer Separation project, \$15,700 for the cost allocation of the Communications Manager position, and a total of \$17,000 in administrative transfers for general, information technology, and public works administration.

The Collection and Drainage fee is currently \$12.65 per customer per month. This fee was effective July 1, 2019 based on the ordinance approved by City Council in 2018 setting both sewer and collection and drainage fees for five years with the rates effective each July 1 from July 1, 2018 through July 1, 2022. This fee will increase to \$12.90 per customer per month effective July 1, 2020.

GOAL STATEMENT:

To maintain a conveyance system that captures and transports sanitary and storm water in an environmentally sound, efficient, and cost effective manner to meet Federal and State regulatory requirements.

PERFORMANCE MEASURES:

Calendar Year Measures	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Estimated 2020
Sewers Cleaned and Flushed (Miles)	18.2	15.8	19.7	16	18
CCTV Inspections (Feet)	1,565	1,008 *	1,375 *	1,000	1,200
Inspections at Combined Sewer Overflows (CSO)	20	13	12	12	12
Inspections of Blockage Prone Manholes (Various Locations)	8	12	10	12	12
Inspection of Blockage Prone Ditch/Ravine Drains (Various Locations)	13	19	13	12	12
Inspection of Off Road Sanitary Sewers (Man Hours)	151	111	154	150	150
Inspection and Maintenance of Storm Water Discharge and Intake Points (Man Hours)	187	58	79	56	100
Cleaning Storm Structures (Man Hours)	1,222	1,238	1,231	1,135	1,300
Corrective Repairs – Sewers	18	15	14	10	15
Corrective Repairs – Structures	71	50	19	8	20
Corrective Repairs – Force Mains	1	1	7	1	2
Utility Locates	2,399	2,854	3,372	4,975	3,000
After Hours	14	13	12	15	12
Request for Service Responses – Total	59	82	70	56	70
After Hours	2	13	16	7	10
Sanitary Sewer Overflows (SSO)	2	1	5	5	5
Backups Due to City Lines	3	2	7	6	5
Routine Equipment Operation/Maintenance (Man Hours)	799	765	544	600	600
Work for Other Departments (Man Hours)	369	366	475	325	400
Work on Capital Improvement Projects (Man Hours)	616	658	946	250	400

* Footage shown for the CCTV Inspections is only for inspections done with the self-propelled camera.

RECENT ACCOMPLISHMENTS:

The Collection and Drainage division continues to meet city-wide goals for improving organizational effectiveness and enhancing interdepartmental cooperation by (1) continuing to provide ongoing investigative (dye testing, televising, etc.) and technical support for the West Hill Sewer Separation Project and other capital improvement projects, (2) working with the public works department with planning of future projects, and (3) using the combination sewer cleaning machine to assist other departments/divisions in cleaning lift stations, wet wells, wash bay pits, culvert pipes, tree removal, etc. The division has also continued to meet citywide goals for technology in the field.

The Collection and Drainage staff updated the locate information on construction projects thru ARC geographic information system (GIS).

This division worked with City contractors on several projects including reconstructing the storm water drainage ditch at the intersection of Kindler Street and Fulliam Avenue and replacing a 48" storm water culvert at the intersection of Houser and Musser Streets.

During record length flood events in 2019, staff provided support to other departments and identified improvements and/or changes to implement that will improve services to citizens and businesses affected by the flood waters.

OBJECTIVES TO BE ACCOMPLISHED IN 2020/2021:

- To complete Zone 1 of the Collection and Drainage routine sewer maintenance program.
- To continue planning for the future year construction of a redundant force main from Musser Park to the Waste Water Treatment Plant as required by the DNR. This redundant force main is required to be completed by 2026.
- To continue to restructure and learn the collection system infrastructure during the reorganization period of the Collection and Drainage division of Public Works.
- To continue to evaluate the list of regularly checked trouble spot sanitary manholes to see if a permanent repair can be made to remove them from the list.
- To begin a study of infiltration and inflow of storm water into the sanitary sewer system in the southwest portion of the city near Hershey Avenue and Main Street.

**Collection and Drainage
(Including Stormwater Operations)
Fund Statement**

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 629,769	\$ 722,430	\$ 605,530	\$ 681,893	\$ 681,893	\$ 643,942	\$ 657,293	
Revenues								
Collection and Drainage Fees	\$ 1,342,574	(1) \$ 1,372,385	(1) \$ 1,403,000	(1) \$ 1,401,400	(1) \$ 1,401,400	(1) \$ 1,429,400	(1) \$ 1,429,400	
Grease Discharge Permits	18,405	20,360	18,000	18,000	18,000	18,000	18,000	
Interest	7,560	15,771	6,500	8,100	8,100	8,100	8,100	
State Grant for Infiltration Project	0	0	0	60,000	(3) 60,000	(3) 0	0	
Donations/Grant - Pollinator Park								
Sculpture (purchase subject to this outside funding)	0	0	0	0	0	10,000	10,000	
Donation/Grant - Pollinator Park								
Bridge Railing (purchase subject to this outside funding)	0	0	0	0	0	25,000	25,000	
Miscellaneous	494	0	100	100	100	100	100	
Total Revenues	\$ 1,369,033	\$ 1,408,516	\$ 1,427,600	\$ 1,487,600	\$ 1,487,600	\$ 1,490,600	\$ 1,490,600	\$ -
Funds Available	\$ 1,998,802	\$ 2,130,946	\$ 2,033,130	\$ 2,169,493	\$ 2,169,493	\$ 2,134,542	\$ 2,147,893	\$ 0
Expenditures:								
Collection and Drainage (2)	\$ 1,190,695	\$ 1,379,631	\$ 1,382,700	(4) \$ 1,380,773	(4) \$ 1,367,400	(4) \$ 1,406,000	(4) \$ 1,415,100	(4)
Stormwater Operations	85,677	69,422	81,100	144,778	(3) 144,800	122,900	87,900	
Total Expenditures	\$ 1,276,372	\$ 1,449,053	\$ 1,463,800	\$ 1,525,551	\$ 1,512,200	\$ 1,528,900	\$ 1,503,000	\$ -
Ending Balance, June 30	\$ 722,430	\$ 681,893	\$ 569,330	\$ 643,942	\$ 657,293	\$ 605,642	\$ 644,893	\$ 0
Increase (Decrease) in Fund Balance	\$ 92,661	\$ (40,537)	\$ (36,200)	\$ (37,951)	\$ (24,600)	\$ (38,300)	\$ (12,400)	\$ -

1. Monthly collection and drainage charges on sewer bills were \$12.15 in 2017/2018. The rate increased to \$12.40 in 2018/2019 and increased again to \$12.65 per customer per month in 2019/2020. This rate will increase to \$12.90 per customer per month in 2020/2021 based on the rate study.
2. Beginning in 2011/2012 Collection and Drainage expenditures include \$200,000 in annual transfers to the reserve established to accumulate funds for the West Hill Sewer Separation project. Like amounts have also been budgeted to be transferred from the WPCP budget to this reserve. The transfer to the Sewer Extension Reserve has been increased to \$350,000 beginning in the 2018/2019 revised estimate based on the sewer rate study.
3. The Storm Water Revised Estimate for 2019/2020 includes \$63,700 for an infiltration project in the parking lot across from City Hall. This amount will be funded from a \$60,000 grant with the grant match to be from in-kind staff, equipment, and material costs. This project was carried forward from the 2018/2019 budget.
4. The 2019/2020 revised estimate and 2020/2021 budget each include transfers of \$350,000 to the Sewer Extension & Improvement Reserve based on the 2018 rate study.

Collection and Drainage Fund

Sewer Extension and Improvement Reserve (1)

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 1,191,246	\$ 694,551	\$ 916,551	\$ 1,092,854	\$ 1,092,854	\$ 1,125,854	\$ 1,125,854	
Revenues								
Interest	\$ 12,974	\$ 18,823	\$ 12,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
Sewer Connection Fees	21,472	29,480	10,000	18,000	18,000	15,000	15,000	
Transfers In								
Collection and Drainage Fund	180,000	350,000	350,000	350,000	350,000	350,000	350,000	
Total Revenues	\$ 214,446	\$ 398,303	\$ 372,000	\$ 383,000	\$ 383,000	\$ 380,000	\$ 380,000	\$ 0
Funds Available	\$ 1,405,692	\$ 1,092,854	\$ 1,288,551	\$ 1,475,854	\$ 1,475,854	\$ 1,505,854	\$ 1,505,854	\$ 0
Expenditures								
Transfers Out:								
Papoose Force Main Replacement Project	\$ 711,141 (2)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Papoose Force Main Redundant Line - Engineering	0	0	0	200,000	200,000 (4)	0	0	
Arbor Commons Sewer Benefit District (Preliminary Estimate)	0	0	0	150,000	150,000 (3)	0	0	
Total Expenditures	\$ 711,141	\$ 0	\$ 0	\$ 350,000	\$ 350,000	\$ 0	\$ 0	\$ 0
Ending Balance, June 30	\$ 694,551	\$ 1,092,854	\$ 1,288,551	\$ 1,125,854	\$ 1,125,854	\$ 1,505,854	\$ 1,505,854	\$ 0
Increase (Decrease) in Fund Balance	\$ (496,695)	\$ 398,303	\$ 372,000	\$ 33,000	\$ 33,000	\$ 380,000	\$ 380,000	\$ 0

1. This fund was formerly the Depreciation, Extension and Improvement Reserve and was accounted for in the Water Pollution Control Fund. As of June 30, 2006 the former E.P.A Replacement Reserve was allocated between the Water Pollution Control Replacement Reserve and the Sewer Extension and Improvement Fund. This fund is now a reserve fund for the Collection and Drainage Fund to be used for sewer extension or improvement projects.
2. The 2017/2018 transfer was for emergency repair of the force main from Musser Park to the Water Pollution Control Plant.
3. As part of the Arbor Commons new housing development, a sewer benefit district is proposed to be created where the developer will install the new sewer and the City will reimburse them for a portion of the costs. The City will receive sewer connection fees to recoup these costs as individual homes tie on to the sewer.
4. The City has a mandate to construct a redundant line from the Papoose Lift Station to the Water Pollution Control Plant. This project is required to be completed by 2026. Engineering design has been included in the 2019/2020 revised estimate for this future year project.

Function:
Business Type

Department:
Public Works

Activity:
Collection and Drainage

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 529,394	\$ 556,111	\$ 533,800	\$ 514,000	\$ 561,600	5.21%
Commodities	29,848	27,659	50,000	50,000	50,000	0.00%
Contractual Services	163,320	141,808	122,500	122,500	122,300	-0.16%
Capital Outlay	61,433	75,054	95,000	99,500	98,500	3.68%
Transfers	406,700	579,000	581,400	581,400	582,700	0.22%
Total Expenditures	<u>\$ 1,190,695</u>	<u>\$ 1,379,632</u>	<u>\$ 1,382,700</u>	<u>\$ 1,367,400</u>	<u>\$ 1,415,100</u>	2.34%
Funding Sources						
Collection & Drainage Fees	<u>\$ 1,190,695</u>	<u>\$ 1,379,632</u>	<u>\$ 1,382,700</u>	<u>\$ 1,367,400</u>	<u>\$ 1,415,100</u>	2.34%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time Positions/Position Allocations:						
Sewer Maintenance						
Supervisor *	1.00	0.50	0.00	0.00	0.00	
Solid Waste and Sewer						
System Manager *	0.00	0.25	0.50	0.50	0.50	
Collection & Drainage						
Leadworker	0.00	0.00	1.00	1.00	1.00	
Equipment Operator III	4.00	4.00	3.00	3.58	3.00	
Equipment Operator II	0.00	1.00	1.00	0.00	0.00	
Equipment Operator I	1.00	0.00	0.00	0.33	1.00	
Maintenance Worker II	0.20	0.20	0.20	0.20	0.20	
Right-of-Way Inspector	0.00	0.00	0.00	0.06	0.25	
Administrative Secretary	0.33	0.33	0.33	0.33	0.33	
Total	6.53	6.28	6.03	6.00	6.28	\$ 369,300
Employee Benefits						192,300
Total Personal Services						<u>\$ 561,600</u>
*The Sewer Maintenance Supervisor position was eliminated at the time the previous supervisor retired. The Solid Waste Manager was changed to the Solid Waste and Sewer System Manager effective January 1, 2019. This position is allocated 50% to the Collection and Drainage budget and 50% to Solid Waste Management funds.						

Capital Outlay			
Item	Quantity	Replacement	Amount
Sewer Maintenance Projects			\$ 50,000
Communications Headgear	4 Sets	No	6,500
3/4 Ton Pick Up	1	Yes	27,000
Used 4" Pump	1	No	15,000
			<u>\$ 98,500</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE		DEPARTMENT: PUBLIC WORKS						ACTIVITY: COLLECTION & DRAINAGE			
ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2020/2021	BUDGET REQUEST FISCAL YEAR 2020/2021	FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)
PERSONAL SERVICES											
41XXX	REGULAR SALARIES & WAGES	\$351,392	\$361,642	\$351,500	\$81,832	\$267,800	\$349,632	Updated 1-17-20 \$341,000	\$365,200	Updated 1-17-20 \$369,300	
42XXX	PART TIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0	
43XXX	OVERTIME SALARIES & WAGES	4,563	4,465	1,600	432	1,168	1,600	1,600	1,600	1,600	
44XXX	OTHER SALARIES & WAGES	2,895	2,633	2,400	670	1,766	2,436	2,200	2,500	2,000	
45XXX	PENSION & RETIREMENT	58,176	60,807	60,800	13,813	46,268	60,081	58,600	63,100	63,700	
46XXX	INSURANCE	112,368	126,564	117,500	30,117	83,507	113,624	110,600	120,100	125,000	
	SUBTOTAL	\$529,394	\$556,111	\$533,800	\$126,864	\$400,509	\$527,373	\$514,000	\$552,500	\$561,600	\$0
COMMODITIES											
51XXX	OFFICE SUPPLIES	\$60	\$318	\$400	\$104	\$296	\$400	\$400	\$400	\$400	\$0
52XXX	OPERATING SUPPLIES	17,533	15,365	21,800	2,847	18,953	21,800	21,800	21,800	21,800	0
53XXX	REPAIR & MAINTENANCE SUPPLIES	12,255	11,976	27,800	2,262	25,538	27,800	27,800	27,800	27,800	0
	SUBTOTAL	\$29,848	\$27,659	\$50,000	\$5,213	\$44,787	\$50,000	\$50,000	\$50,000	\$50,000	\$0
CONTRACTUAL SERVICES											
61XXX	PROFESSIONAL FEES	\$48,644	\$15,448	\$13,700	\$997	\$12,703	\$13,700	\$13,700	\$13,700	\$13,700	\$0
62XXX	TECHNICAL SERVICES	7,864	125	9,000	0	9,000	9,000	9,000	9,000	9,000	0
63XXX	RENTALS	0	0	0	0	0	0	0	0	0	0
64XXX	TRAVEL AND EDUCATION	829	2,048	2,300	500	1,800	2,300	2,300	2,300	2,300	0
65XXX	COMMUNICATIONS & UTILITIES	5,942	5,908	5,800	876	5,424	6,300	6,300	6,300	6,300	0
66XXX	INSURANCE	9,359	9,785	10,800	0	10,300	10,300	10,300	10,200	10,200	0
67XXX	REPAIR & MAINTENANCE SERVICES	51,369	54,024	40,800	4,531	36,269	40,800	40,800	40,800	40,800	0
68XXX	AID TO AGENCIES	39,116	38,303	38,600	10,585	28,015	38,600	38,600	38,500	38,500	0
69XXX	MISCELLANEOUS	197	16,167	1,500	307	1,193	1,500	1,500	1,500	1,500	0
	SUBTOTAL	\$163,320	\$141,808	\$122,500	\$17,796	\$104,704	\$122,500	\$122,500	\$122,300	\$122,300	\$0
CAPITAL OUTLAY											
71XXX	LAND	\$12,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0	0
73XXX	IMPROVEMENTS	47,129	57,134	50,000	32	49,968	50,000	50,000	50,000	50,000	0
74XXX	EQUIPMENT	2,229	17,920	45,000	0	49,500	49,500	49,500	48,500	48,500	0
	SUBTOTAL	\$61,433	\$75,054	\$95,000	\$32	\$99,468	\$99,500	\$99,500	\$98,500	\$98,500	\$0
9XXXX	TRANSFERS	\$406,700	\$579,000	\$581,400	\$141,625	\$439,775	\$581,400	\$581,400	\$582,700	\$582,700	
	TOTAL EXPENDITURES	\$1,190,695	\$1,379,632	\$1,382,700	\$291,530	\$1,089,243	\$1,380,773	\$1,367,400	\$1,406,000	\$1,415,100	\$0

GOLF COURSE FUND

GENERAL INFORMATION:

The Golf Course Enterprise Fund was established July 1, 1977. This fund functions as a self-supporting operation without General Fund tax support. Play at the 18-hole Municipal Golf Course, located north of the City limits, decreased in the years from 1998 through 2007. This decreased play followed a national trend and competition from other area courses may also have had an impact. Play, however, increased by 6.4% to 34,767 rounds in 2009. For 2010 play decreased by 4.0% to 33,374 and decreased another 5.6% to 31,491 rounds in 2011. Rainy weather and extreme heat were contributing factors in the decreases in rounds in 2010 and 2011. Play increased to 34,036 (8.1%) in 2012 which was in part due to favorable weather conditions. Play decreased to 28,557 (by 16.1%) in 2013 and further decreased to 28,024 (by 1.9%) in 2014. Play increased to 28,796 (by 2.8%) in 2015, decreased to 28,216 (2.0%) in 2016, decreased to 27,794 (1.5%) in 2017, decreased to 24,396 (by 12.2%) in 2018, and decreased to 23,756 (2.6%) in 2019. The following is a summary of the rounds during the past ten years:



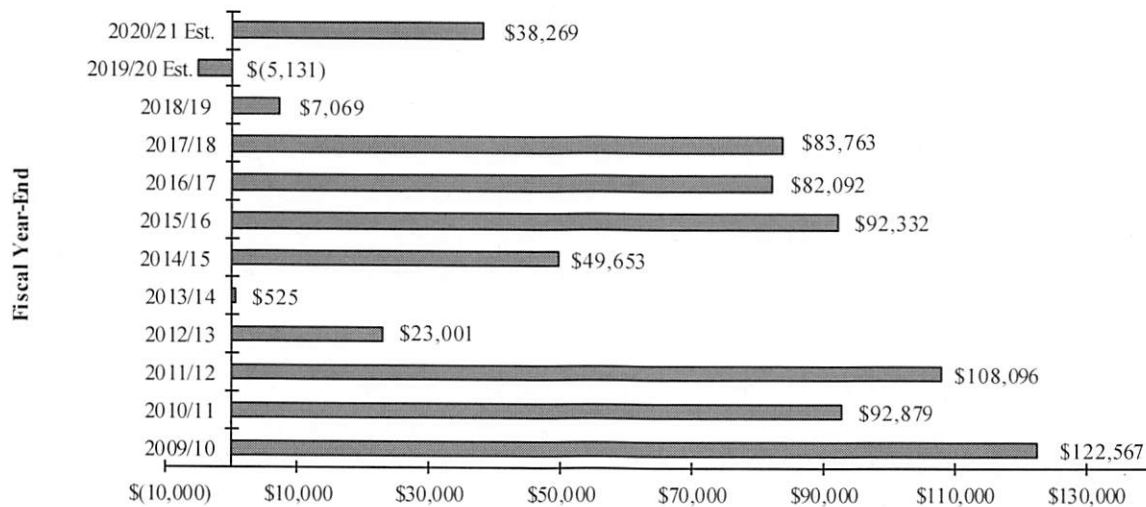
The fees at the Municipal Golf Course have increased several times in recent years as reflected below. The fees shown include the state and local option sales tax, currently 7%. Rates were increased for 2012 and those rates were continued in 2013. Rates were increased for the 2014 season and those rates were maintained for the 2015 and 2016 golf seasons. Rates increased for the 2017 golf season and remained the same for the 2018 season. Rates increased by \$1.00 per round for greens fees and by \$25 for season passes for the 2019 season. Rates are again proposed to increase for the 2020 golf season by \$1.00 per round and by \$25 for season passes for the 2020 season.

<u>WEEK DAYS</u>	<u>2012-2013</u>	<u>2014-2016</u>	<u>2017-2018</u>	<u>2019</u>	<u>Proposed 2020</u>
Adults					
9 holes	\$ 14.00	\$ 15.00	\$ 16.00	\$ 17.00	\$ 18.00
18 holes	\$ 18.00	\$ 19.00	\$ 20.00	\$ 21.00	\$ 22.00
Senior Citizens					
9 holes	\$ 13.00	\$ 14.00	\$ 15.00	\$ 16.00	\$ 17.00
18 holes	\$ 16.00	\$ 17.00	\$ 18.00	\$ 19.00	\$ 20.00
Junior					
9 holes	\$ 5.00	\$ 5.00	\$ 5.00	\$ 6.00	\$ 7.00
18 holes	\$ 5.00	\$ 5.00	\$ 5.00	\$ 6.00	\$ 7.00

<u>WEEK DAYS</u>	<u>2012-2013</u>	<u>2014-2016</u>	<u>2017-2018</u>	<u>2019</u>	<u>Proposed 2020</u>
Adults 1-3 p.m.					
9 holes	\$ 9.00	\$ 10.00	\$ 11.00	\$ 12.00	\$ 13.00
18 holes	\$ 11.00	\$ 12.00	\$ 13.00	\$ 14.00	\$ 15.00
Senior Citizens 1-3 p.m.					
9 holes	\$ 8.00	\$ 9.00	\$ 10.00	\$ 11.00	\$ 12.00
18 holes	\$ 10.00	\$ 11.00	\$ 12.00	\$ 13.00	\$ 14.00
<u>WEEKENDS AND HOLIDAYS</u>					
18 Holes					
Adult	\$ 20.00	\$ 21.00	\$ 22.00	\$ 23.00	\$ 24.00
Senior Citizens	\$ 18.00	\$ 19.00	\$ 20.00	\$ 21.00	\$ 22.00
Juniors	\$ 5.00	\$ 6.00	\$ 6.00	\$ 7.00	\$ 8.00
<u>SEASON PASSES</u>					
Adults	\$ 550.00	\$ 580.00	\$ 605.00	\$ 630.00	\$ 655.00
Juniors	\$ 90.00	\$ 90.00	\$ 90.00	\$ 115.00	\$ 140.00
Senior Citizens	\$ 465.00	\$ 490.00	\$ 515.00	\$ 540.00	\$ 565.00
College Student Pass	\$ 300.00	\$ 300.00	\$ 325.00	\$ 350.00	\$ 375.00
Family Pass	\$ 915.00	\$ 960.00	\$ 985.00	\$1,010.00	\$1,035.00

The Golf Course fund balance has varied in recent years due to the amount of capital expenditures each year and also due to fluctuations in play over the past ten years. The decreases in fund balance since 2011/2012 are due to the fairway irrigation system project which was completed in 2013. The total cost of this project was \$330,164 and it was financed with an internal loan from other City funds. In 2012/2013 a \$60,000 down payment was made on the internal loan and it was originally estimated that payments of \$60,000 per year in 2013/2014 through 2016/2017 and a \$30,164 payment in 2017/2018 would complete the financing of this project. In 2013/2014 the Golf Course fund balance did not allow for the \$60,000 payment and the payment was reduced to \$45,000. The 2014/2015, 2015/2016, 2016/2017, and 2017/2018 budgets continued to include the lower \$45,000 payment on the internal loan. The final loan payment in the amount of \$45,200 was made in 2018/2019. The fund balance history is shown below.

Golf Course Fund Balance History



CURRENT TRENDS AND ISSUES:

Golf Clubhouse

A separate Golf Clubhouse activity within the Golf Fund was established at the time the City changed from a contracted golf professional to a City employee golf professional. This budget includes wages and benefits for staff, food and beverage items for resale, golf merchandise for resale, lease of golf carts, and various other items needed for the clubhouse.

The proposed budgets for all of the Park divisions include requested increases for seasonal employee wages. An updated Seasonal Pay Plan is requested and is proposed to be effective April 1, 2020. As such, it will have an impact on both the 2019/2020 revised estimate and 2020/2021 budget. The goal of the requested pay plan update is to offer more competitive wages in an effort to recruit and retain qualified seasonal staff.

Revised estimate expenditures for the Golf Clubhouse are \$13,900 less in total than the original budget. This overall decrease is due to (1) a \$12,700 decrease in personal services costs due to restructuring the schedule and reducing part time hours, (2) a \$5,200 decrease in commodities which includes items for resale, and (3) a \$4,000 increase in capital outlay to purchase four new computers.

The budgeted expenditures for 2020/2021 are \$3,500 (.9%) less than the original 2019/2020 budget. Personal services costs decreased by \$2,600, which continues the schedule with reduced part time hours and includes the wage rates in the proposed new seasonal pay plan. Commodities decreased by \$5,900 and contractual services increased by \$5,000 which includes a changeover in the point of sale (POS) system. Since this budget includes numerous items for resale, actual expenditures will be impacted by the volume of food and beverage items as well as golf merchandise sold.

Golf Course Operations

As discussed above, the fairway irrigation system project was completed in 2013 at a cost of \$330,164 and it was financed with an internal loan. These types of loans have been used in the past at the golf course for the golf clubhouse, the water hole renovation, and the new maintenance building.

The 2019/2020 revised estimate is \$1,600 less than the original budget. This overall decrease is due to the net effect of (1) a \$4,300 increase in personal services costs, (2) an \$1,800 increase in commodities, (3) a \$4,400 increase in contractual services, and (4) a \$12,100 decrease in capital outlay. The personal services increase includes \$4,000 from the proposed new Seasonal Pay Plan. The decrease in capital outlay is due to the bids for the fairway mower coming in under budget.

The 2020/2021 budget is \$53,200 (11.7%) less than the original 2018/2019 budget. Personal services costs increased by \$10,300. The personal services increase includes \$5,500 with the proposed new Seasonal Pay Plan. Commodities decreased by \$1,700, contractual services decreased by \$3,600, capital outlay decreased by \$60,000, and transfers increased by \$1,800.

Summary Information

Based on budget assumptions, it is estimated that the fund balance in the Golf Course fund, including inventory, at the end of 2019/2020 will be a deficit \$5,131. The deficit is primarily due to reduced revenues. The fund balance at the end of 2020/2021 is estimated to increase to \$38,269. A number of factors can continue to impact revenues at the course, especially the weather.

Fees were last increased for the 2019 golf season. As noted previously, rates are proposed to increase again for the 2020 golf season. Daily greens fees are proposed to increase by \$1.00 per round and season passes are proposed to increase by \$25.00 for all categories of passes.

The 2020 season will be the 15th year of the City-operated clubhouse. During the upcoming year, staff is looking to maintain a quality golf course as well as increase food sales, lessons, and winter use of the clubhouse facility.

GOAL STATEMENT:

To provide and maintain a setting for the enjoyment and challenge by the public of the game of golf for both playability and aesthetics, including a regulation 18-hole course, driving range, clubhouse, and related facilities.

PERFORMANCE MEASURES:

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Estimated 2020
Golf Maintenance Operations:					
Top Dressed Greens	9	9	8	8	9
Stimped Greens	15	15	15	18	20
Aerified Greens	2	3	3	3	3
Acres Maintained	170	170	170	170	170
Acres Mowed Per Week	260	260	257	257	254
New Trees Planted	0	6	3	2	7
Bluebirds Fledged	14	14	13	11	14
Rolled Greens	20	27	40	42	42
Verti-cut Greens	7	7	6	6	7

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Estimated 2020
Clubhouse Operations:					
Rounds Played	28,216	27,794	24,396	23,756	26,000
Events	45	44	53	54	55
Leagues	10	10	10	9	9
Season Passes Sold	241	220	246	220	240
Driving Range Tokens Sold	4,175	4,180	3,812	3,908	4,500
Gift Cards Sold (\$)	\$38,200	\$40,563	\$41,378	\$41,976	\$45,000
Lesson Hours	74	77	82	111	120
Total Beer Sales (Units)	39,748	39,789	36,896	34,491	38,000
Total Food and Beverage (Units)	28,478	25,119	22,838	23,498	26,000
Simulator Usage (\$)	\$2,410	\$2,548	\$1,270	\$1,160	\$2,500
Merchandise Sales (\$)	\$47,429	\$41,581	\$37,752	\$43,658	\$50,000

RECENT ACCOMPLISHMENTS:**Golf Course Operations**

The course was able to open for the 2019 season on March 21 as the winter was very cold with lots of snow but there was no damage due to snow or wind. April had good weather for golf, but May was almost a complete lost month with the amount of rain and below-average temperatures. June had favorable weather, but July thru early August were very hot and dry. The irrigation system was used more than normal during this time period. Fall again had good weather for golf and the golf course remained open until December 8. The new irrigation system continues to be a success as staff are able to be more efficient with the water and more specific with the target watering. This has been, and will continue to be, very helpful. The conditions this year on the course were very good all season long. The course was in great shape at the end of the season and should be in great shape starting next spring.

Staff continues to make progress behind #2 green and behind #6 tee as work is done to clear the timber and keep the underbrush and scrub trees mowed down. This will allow more air movement and visibility in the

corner of the course. These changes have been well received by the golfers and work will continue on this area as time allows.

Driving range mats continue to be a success, as does mowing the front of the driving range tee out farther to give golfers a potential area to hit when the regular driving range tee is too wet. The grass tee only closed a few days this past year because of wetness. Some golfers prefer the mat and others did not. This worked out well as it took some of the pressure off the turf from a long season. The mats will be utilized in the spring if conditions are wet or frosty in the early mornings or until the turf starts to grow.

Staff continues to work on removing dead or dying trees. Twelve trees were removed this fall and two new trees were planted. The tree nursery has been restocked and those trees will be used on the course as they get bigger. Staff continues to take down dead trees with the hope of replanting one tree for every two taken down.

Foot golf continues to be a success. There were no issues with golfers and Foot-golfers utilizing the facility at the same time.

Golf Course Clubhouse

Throughout the year, staff hosted events and supported the community in various ways. In 2019, the Golf course hosted the Iowa PGA in a Pro-Series event and a PGA Jr. League event. Programs hosted in the clubhouse included family themed Bingo, birthday parties, retirements, and events that were unable to be held on the Riverfront due to flooding. Staff held the first Footgolf outing at the golf course in August with thirty-two (32) players. Despite the cold weather last winter and spring, the Parks and Recreation department was able to have the Winterfest at the golf course, a very successful Job Fair in March, and Turkey Trot in November.

Staff continues to work with Junior programs to get more golfers out onto the golf course. This was the third year staff worked with the Excel Program at St. Mary and Mathias Catholic School. Staff was able to get golf clubs into the hands of eighteen (18) sixth graders and teach them the basics of golf. This year's class was the largest class held to date. The Golf Course also had the largest class for Junior Summer Camps this year with twenty-five students.

The golf course staff worked with the GIVE Foundation (Golf for Injured Veterans Everywhere). Disabled veterans were able to use the course with a guest, and through the generosity of members, staff was able to donate shoes, golf bags, clubs, and balls to those veterans who cannot get out without adaptive needs addressed, to play golf. In 2019, the course held the VA National Disabled Veteran Tournament and hosted seventy-one Veterans and their aides.

During July and August 2019, staff was able to re-implement the Business of the Week program that was originally started in 2016. The golf course offered one hundred and fifty (150) cards to more than forty local businesses in the Muscatine community. Four hundred sixty-five (465) rounds were played from those cards, which generated revenues in cart rentals, Pro Shop merchandise, and food and beverage sales from the snack bar.

Despite the poor weather in the early part of the year, the Golf Course hosted fifty-four events (not including golf leagues). Only one event was rained out and had to be re-scheduled. Staff continues to work with coordinators of tournament events and daily golfers to be able to create as much play as possible. Staff also continues to look for cost efficiencies without affecting service to the public.

OBJECTIVES TO BE COMPLETED IN 2020/2021:

Golf Course Operations

- To continue renovation of the #9 and #15 greens.
- To repair some existing cart paths and add continuous cart paths to #3 #15, and #17.
- To continue to pursue bunker repairs and/or renovations as needed.
- To continue to work on the #3 tee box to improve the soil conditions and playability.
- To continue to work within the approved budget.
- To continue to listen to golfer suggestions, input, and ideas that may help improve the Golf Course.
- To replace trees that die that may impact the playability of the golf course.
- To continue to clean out the wooded areas around #2 green and #6 back tee boxes.
- To add nature areas to rough areas.
- To explore new tee box signage and a new entrance sign by the road as the old ones are starting to show age and deterioration.
- To build new tees on #1, #10, #11, and #18 to make the holes more enjoyable.
- To look at replacing the mat on the #3 tee with a more permanent solution.

Golf Course Clubhouse

- To continue to improve and enhance products and services available to customers in order to attract the greatest number of guests to the facility.
- To increase merchandise sales through active selling, good selection, and knowledgeable customer service.
- To continually make adjustments to food and beverage offerings based on customer feedback.
- To continue to be price competitive in the marketplace.
- To utilize the City website to promote the golf course and its activities.
- To utilize the golf course Point of Sale and Tee Time Reservation systems to their greatest potential.
- To increase participation in the golfer development programs by offering more structured programs for all ages and skill levels.

- To expand the junior program in order to attract more participation.
- To staff the clubhouse in a cost-effective manner.
- To promote and encourage use of the facility by a variety of people, not just the avid golfer.
- To continue to work with local businesses and organizations to promote the game of golf and the facility.
- To continue to actively promote the golf simulator and increase usage.
- To increase lesson participation by offering different options that fit the needs of the public.

Golf Course Operations

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	City Admin. Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 48,758	\$ 44,324	\$ 26,924	\$ (26,671)	\$ (26,671)	\$ (77,680)	\$ (38,871)	
Revenues	763,482	683,187	823,300 (3)	783,500	804,000 (4)	783,600	818,400 (4)	
Funds Available	\$ 812,240	\$ 727,511	\$ 850,224	\$ 756,829	\$ 777,329	\$ 705,920	\$ 779,529	\$ 0
Expenditures:								
Golf Course Maintenance								
Operations	\$ 428,261 (2)	\$ 436,586 (2)	\$ 456,800	\$ 470,024	\$ 455,200	\$ 538,800	\$ 403,600	
Golf Clubhouse Operations	339,655	317,596	374,900	364,485	361,000	396,700	371,400	
Total Expenditures (1)	\$ 767,916	\$ 754,182	\$ 831,700	\$ 834,509	\$ 816,200	\$ 935,500	\$ 775,000	\$ -
Ending Balance, June 30	\$ 44,324	\$ (26,671)	\$ 18,524	\$ (77,680)	\$ (38,871)	\$ (229,580)	\$ 4,529	\$ -
Allowance for Inventory	39,439	33,740	39,439	33,740	33,740	33,740	33,740	
Net Balance, June 30	\$ 83,763	\$ 7,069	\$ 57,963	\$ (43,940)	\$ (5,131)	\$ (195,840)	\$ 38,269	\$ 0
				Note Deficit	Note Deficit	Note Deficit with All Cap. Req. totaling \$146,500	No capital outlay proposed for FY 21	
Increase (Decrease) in Fund Balance	\$ (4,434)	\$ (70,995)	\$ (8,400)	\$ (51,009)	\$ (12,200)	\$ (151,900)	\$ 43,400	\$ 0

- Expenditures include changes in compensated absences.
- The 2017/2018 expenditures included a \$45,000 payment on the internal loan for the irrigation system. The 2018/2019 expenditures include the final irrigation payment of \$45,200.
- Golf fees were increased for the 2019 golf season by \$1.00 per round for greens fees and by \$25 for season passes.
- Golf fees are proposed to increase for the 2020 golf season by \$1.00 per round for greens fees and by \$25 for season passes.

Golf Course

Summary of Revenues

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	City Admin. Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Season Passes	\$ 112,422	\$ 110,554	\$ 120,000 (2)	\$ 115,000	\$ 120,500 (3)	\$ 115,000	\$ 120,500 (5)	
Greens Fees	203,403	177,106	224,000 (2)	205,000	211,500 (3)	205,000	218,000 (5)	
Interest	1,155	2,005	900	900	900	900	900	
Rental of Buildings	50	0	200	500	500	500	500	
Lessons	2,803	3,055	5,000	4,000	4,000	4,000	4,000	
Golf Cart Rental	201,164	175,572 (1)	210,000	205,000	212,500 (4)	205,000	220,000 (5)	
Pull Cart Rental	786	593	1,000	800	800	800	800	
Driving Range Fees	17,059	15,681	20,000	18,000	18,000	18,000	18,000	
Simulator Fees	2,019	820	3,000	1,000	1,000	1,000	1,000	
Catering Fee	25	458	300	300	300	300	300	
Beer Sales	104,502	91,173	110,000	110,000	110,000	110,000	110,000	
Food and Beverage Sales	46,508	41,328	50,000	50,000	50,000	50,000	50,000	
Merchandise Sales	42,848	38,839	50,000	45,000	45,000	45,000	45,000	
Miscellaneous Sales	1,807	1,865	2,500	1,900	2,000	2,000	2,000	
Rebate - Soft Drink Supplier	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
Cashier Overages	437	361	0					
Sales Tax	23,443	21,291	24,000	23,700	24,600	23,700	25,000	
Donation	0	0	0	0	0	0	0	
Miscellaneous	1,050	486	400	400	400	400	400	
Total Revenues	\$ 763,481	\$ 683,187	\$ 823,300	\$ 783,500	\$ 804,000	\$ 783,600	\$ 818,400	\$ -

1. Cart rental fee rates increased by \$1.00 for both 9 holes and 18 holes for the 2018 golf season.
2. Golf fees were increased for the 2019 golf season by \$1.00 per round for greens fees and by \$25 for season passes.
3. Golf fees are proposed to increase for the 2020 golf season by \$1.00 per round for greens fees and by \$25 for season passes.
4. Cart rental fee rates are proposed to increase by \$1.00 for both 9 holes and 18 holes for the 2020 golf season.
5. The 2020/2021 budget reflects a full fiscal year with the rate increases proposed to begin in the 2020 golf season.

Function:
Business Type

Department:
Parks and Recreation

Activity:
Golf Maintenance Operations

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 200,652	\$ 205,985	\$ 221,400	\$ 225,700	\$ 231,700	4.65%
Commodities	66,819	62,915	71,200	73,000	69,500	-2.39%
Contractual Services	42,824	34,662	44,000	48,400	40,400	-8.18%
Capital Outlay	19,900	27,233	60,000	47,900	-	-100.00%
Transfers	101,200	103,064	60,200	60,200	62,000	2.99%
Total Expenditures	<u>\$ 431,395</u>	<u>\$ 433,859</u>	<u>\$ 456,800</u>	<u>\$ 455,200</u>	<u>\$ 403,600</u>	-11.65%
Funding Sources						
Golf Funds	<u>\$ 431,395</u>	<u>\$ 433,859</u>	<u>\$ 456,800</u>	<u>\$ 455,200</u>	<u>\$ 403,600</u>	-11.65%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time:						
Golf Course Supervisor	1.00	1.00	1.00	1.00	1.00	
Groundskeeper	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	
Total Full Time	2.00	2.00	2.00	2.00	2.00	
Part Time:						
Seasonal Equipment Operator	<u>2.56</u>	<u>2.56</u>	<u>2.56</u>	<u>2.56</u>	<u>2.56</u>	
Total	4.56	4.56	4.56	4.56	4.56	\$ 173,700
Employee Benefits						<u>58,000</u>
Total Personal Services						<u>\$ 231,700</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE				DEPARTMENT: PARKS & RECREATION								ACTIVITY: GOLF MAINT OPERATION			
ACCT NO.	ACCOUNT CLASSIFICATION	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)			
		FISCAL YEAR 2017/2018	FISCAL YEAR 2018/2019	FISCAL YEAR 2019/2020	BUDGET FISCAL YEAR 2019/2020	FISCAL YEAR 2019/2020	FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021			
PERSONAL SERVICES															
41XXX	REGULAR SALARIES & WAGES	\$108,720	\$114,642	\$118,100	\$29,467	\$89,308	\$118,775	\$118,800	\$118,800	\$121,300	\$121,300				
42XXX	PART TIME SALARIES & WAGES	41,503	39,506	48,300	16,548	31,752	48,300	51,800	48,300	52,400	52,400				
43XXX	OVERTIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0	0				
44XXX	OTHER SALARIES & WAGES	468	481	600	182	533	715	700	800	800	800				
45XXX	PENSION & RETIREMENT	22,363	23,436	26,200	6,395	19,140	25,535	26,000	26,800	27,300	27,300				
46XXX	INSURANCE	27,598	27,920	28,200	7,742	20,657	28,399	28,400	30,000	29,900	29,900				
SUBTOTAL		\$200,652	\$205,985	\$221,400	\$60,334	\$161,390	\$221,724	\$225,700	\$227,200	\$231,700	\$231,700	\$0			
COMMODITIES															
51XXX	OFFICE SUPPLIES	\$98	\$66	\$300	\$64	\$236	\$300	\$100	\$300	\$100	\$100	\$0			
52XXX	OPERATING SUPPLIES	51,450	47,295	53,400	14,592	39,308	53,900	52,900	53,400	52,400	52,400	0			
53XXX	REPAIR & MAINTENANCE SUPPLIES	14,986	15,554	17,500	3,193	17,307	20,500	20,000	20,500	17,000	17,000	0			
SUBTOTAL		\$66,534	\$62,915	\$71,200	\$17,849	\$56,851	\$74,700	\$73,000	\$74,200	\$69,500	\$69,500	\$0			
CONTRACTUAL SERVICES															
61XXX	PROFESSIONAL FEES	\$838	847	\$900	\$0	\$900	\$900	\$900	\$900	\$900	\$900	\$0			
62XXX	TECHNICAL SERVICES	6,470	5,951	7,700	1,978	5,722	7,700	7,100	7,700	7,100	7,100	0			
63XXX	RENTALS	495	609	600	272	328	600	600	600	600	600	0			
64XXX	TRAVEL AND EDUCATION	806	765	1,000	0	1,200	1,200	800	1,200	800	800	0			
65XXX	COMMUNICATIONS & UTILITIES	20,012	17,658	20,900	3,993	17,107	21,100	18,100	21,100	18,100	18,100	0			
66XXX	INSURANCE	0	0	0	0	0	0	0	0	0	0	0			
67XXX	REPAIR & MAINTENANCE SERVICES	13,502	8,028	12,000	9,785	11,215	21,000	20,000	13,000	12,000	12,000	0			
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0	0	0			
69XXX	MISCELLANEOUS	701	804	900	25	875	900	900	900	900	900	0			
SUBTOTAL		\$42,824	\$34,662	\$44,000	\$16,053	\$37,347	\$53,400	\$48,400	\$45,400	\$40,400	\$40,400	\$0			
CAPITAL OUTLAY															
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0	0	0			
73XXX	IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0			
74XXX	EQUIPMENT	19,900	27,233	60,000	0	60,000	60,000	47,900	130,000	0	0	0			
SUBTOTAL		\$19,900	\$27,233	\$60,000	\$0	\$60,000	\$60,000	\$47,900	\$130,000	\$0	\$0	\$0			
9XXXX	TRANSFERS	\$101,200	\$103,064	\$60,200	\$15,050	\$45,150	\$60,200	\$60,200	\$62,000	\$62,000	\$62,000	\$0			
TOTAL EXPENDITURES		\$431,110	\$433,859	\$456,800	\$109,286	\$360,738	\$470,024	\$455,200	\$538,800	\$403,600	\$403,600	\$0			

Function:
Business Type

Department:
Parks and Recreation

Activity:

Golf Clubhouse Operations

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 150,729	\$ 153,646	\$ 177,900	\$ 165,200	\$ 175,300	-1.46%
Commodities	107,312	83,809	107,900	102,700	102,000	-5.47%
Contractual Services	81,613	81,057	89,100	89,100	94,100	5.61%
Capital Outlay	-	398	-	4,000	-	
Transfers	-	-	-	-	-	
Total Expenditures	<u>\$ 339,654</u>	<u>\$ 318,910</u>	<u>\$ 374,900</u>	<u>\$ 361,000</u>	<u>\$ 371,400</u>	-0.93%
Funding Sources						
Golf Fees and Sales	<u>\$ 339,654</u>	<u>\$ 318,910</u>	<u>\$ 374,900</u>	<u>\$ 361,000</u>	<u>\$ 371,400</u>	-0.93%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time:						
Golf Professional	1.00	1.00	1.00	1.00	1.00	
Part Time:						
Clubhouse Supervisor	1.47	1.47	1.47	1.35	1.35	
Cashier	1.09	1.09	1.09	0.77	0.77	
Laborer/Ranger	<u>0.71</u>	<u>0.71</u>	<u>0.71</u>	<u>0.35</u>	<u>0.35</u>	
Total Part Time	<u>3.27</u>	<u>3.27</u>	<u>3.27</u>	<u>2.47</u>	<u>2.47</u>	
Total	4.27	4.27	4.27	3.47	3.47	\$ 134,400
Employee Benefits						<u>40,900</u>
Total Personal Services						<u>\$ 175,300</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE		DEPARTMENT: PARKS & RECREATION										ACTIVITY: GOLF CLUBHOUSE OPERATIONS			
ACCT NO.	ACCOUNT CLASSIFICATION	(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(I)	(I)	(I)
		ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021			
PERSONAL SERVICES															
41XXX	REGULAR SALARIES & WAGES	\$66,640	\$71,604	\$77,000	\$18,502	\$58,468	\$76,970	\$77,000	\$82,000	\$82,000	\$82,000	\$82,000			
42XXX	PART TIME SALARIES & WAGES	48,049	45,336	61,300	21,080	26,538	47,618	49,900	52,400	47,700	52,400	52,400			
43XXX	OVERTIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0	0	0			
44XXX	OTHER SALARIES & WAGES	0	0	0	0	0	0	0	0	0	0	0			
45XXX	PENSION & RETIREMENT	16,041	16,559	19,300	5,123	12,615	17,738	18,000	19,300	18,800	19,300	19,300			
46XXX	INSURANCE	19,999	20,147	20,300	5,640	14,719	20,359	20,300	21,600	21,600	21,600	21,600			
	SUBTOTAL	\$150,729	\$153,646	\$177,900	\$50,345	\$112,340	\$162,685	\$165,200	\$170,100	\$170,100	\$175,300	\$175,300			
COMMODITIES															
51XXX	OFFICE SUPPLIES	\$1,080	\$751	\$1,000	\$663	\$337	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000			
52XXX	OPERATING SUPPLIES	106,232	82,999	106,900	36,141	71,559	107,700	101,700	115,000	115,000	101,000	101,000			
53XXX	REPAIR & MAINTENANCE SUPPLIES	0	59	0	0	0	0	0	0	0	0	0			
	SUBTOTAL	\$107,312	\$83,809	\$107,900	\$36,804	\$71,896	\$108,700	\$102,700	\$116,000	\$116,000	\$102,000	\$102,000			
CONTRACTUAL SERVICES															
61XXX	PROFESSIONAL FEES	1,500	1,863	1,500	\$0	\$5,500	\$5,500	\$1,500	\$4,500	\$4,500	\$4,500	\$4,500			
62XXX	TECHNICAL SERVICES	284	506	700	75	625	700	700	700	700	700	700			
63XXX	RENTALS	33,106	34,481	34,000	17,481	17,519	35,000	35,000	35,000	35,000	35,000	35,000			
64XXX	TRAVEL AND EDUCATION	469	90	700	104	596	700	700	700	700	700	700			
65XXX	COMMUNICATIONS & UTILITIES	3,461	4,515	4,600	730	3,870	4,600	4,600	4,600	4,600	4,600	4,600			
66XXX	INSURANCE	6,013	5,716	9,400	0	8,300	8,300	8,300	8,600	8,600	8,600	8,600			
67XXX	REPAIR & MAINTENANCE SERVICES	0	0	200	0	200	200	200	200	200	200	200			
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0	0	0			
69XXX	MISCELLANEOUS	36,780	33,886	38,000	3,832	34,268	38,100	38,100	39,800	39,800	39,800	39,800			
	SUBTOTAL	\$81,613	\$81,057	\$89,100	\$22,222	\$70,878	\$93,100	\$89,100	\$94,100	\$94,100	\$94,100	\$94,100			
CAPITAL OUTLAY															
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0	0	0			
73XXX	IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0			
74XXX	EQUIPMENT	0	398	0	0	0	0	4,000	16,500	16,500	0	0			
	SUBTOTAL	\$0	\$398	\$0	\$0	\$0	\$0	\$4,000	\$16,500	\$16,500	\$0	\$0			
9XXXX	TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	TOTAL EXPENDITURES	\$339,654	\$318,910	\$374,900	\$109,371	\$255,114	\$364,485	\$361,000	\$396,700	\$396,700	\$371,400	\$371,400			

BOAT HARBOR OPERATIONS

GENERAL INFORMATION:

The Boat Harbor budget accounts for revenues and expenditures of the municipal boat harbor. Maintenance of the park levee is assigned to several City departments under the supervision of the Parks and Recreation department. Weed and vegetation control are a focus of this maintenance activity. All costs associated with the operation of Riverside Park are reflected in the Park Maintenance budget.

CURRENT TRENDS AND ISSUES:

The 2019/2020 revised estimate is the same as the original budget. The 2020/2021 budget is \$400 (1.8%) more than the 2019/2020 budget. Personal services increased \$300 (1.9%) and contractual services increased \$100.

The Boat Harbor continues to see a decline in slip rentals. The river conditions, including multiple floods in 2018 and 2019, as well as other factors contribute to this decline. The Boat Harbor fund ended the 2016/2017 fiscal year with a fund balance deficit of \$6,863 (excluding the storm damages to be reimbursed by insurance). In 2017/2018 a General Fund subsidy transfer of \$13,734 was made to eliminate the deficit balance in this fund. A General Fund subsidy was again needed to eliminate the deficit balance of \$16,910 in 2018/2019. A fund balance of \$200 is projected for June 30, 2021.

The number of boat slip rentals and the corresponding revenue is dependent on river conditions each year and other factors. In 2011 forty-eight (48) boat slips were rented. The number increased in 2012 to sixty-nine (69), decreased to forty-six (46) in 2013, decreased to forty-five (45) in 2014, and further decreased to thirty-four (34) in 2015. The number of slip rentals increased to thirty-nine (39) in 2016, decreased to 31 in 2017 and further decreased to twenty-six (26) in 2018. In 2019, twenty-two (22) slips were rented. The 2013 and 2014 decreases were due to high water levels early in the season. In 2017 the long dock was replaced as part of a capital project funded by a Resource Enhancement and Protection (REAP) grant from the Iowa Department of Natural Resources (IDNR). Increased slip rentals were expected with completion of the dock renovation project, however, the four floods in 2018 contributed to the continued lower number of rentals. The 2019 season saw record floods again, with the river levels being above flood stage for over ninety days.

Slip rental rates were increased by \$40 per slip for the 2010 season and were not increased for the 2011, 2012, 2013, or 2014 boating seasons. The Parks department conducted a survey of area boat harbors and based on the survey, slip rental rates were increased for the 2015 boating season. A non-resident fee was also implemented beginning in 2015. Another fee survey was done by the Parks department early in 2018. Based on the survey results, the fees were increased for the 2018 season. These fees are budgeted to continue for the 2020 and 2021 boating seasons. The history of rates are shown in the following chart:

TYPE OF BOAT

	<u>2010-2014</u>	<u>2015-2017</u>		<u>2018-2019</u>	
		<u>Residents</u>	<u>Non-Residents</u>	<u>Residents</u>	<u>Non-Residents</u>
17 feet or less	\$ 338.00	\$350.00	\$ 400.00	\$ 400.00	\$ 450.00
18 to 25 feet	439.00	450.00	500.00	500.00	550.00
26 to 32 feet	539.00	550.00	600.00	600.00	650.00
33 feet and up	887.00*	991.00*	1,040.00 *	1,091.00 *	1,140.00 *

* Plus a surcharge of \$5.00 per foot over 40 feet.

GOAL STATEMENT:

To establish and maintain a usable and aesthetically compatible riverfront area for the use of the general public in the City of Muscatine including a municipal harbor and launching ramp.

PERFORMANCE MEASURES:

Calendar Year Basis	Actual 2017	Actual 2018	Actual 2019	Estimated 2020	Estimated 2021
Boat Slips Rented*	31	26	22	30	30
Rented Boat Slips Available*	58	58	58	58	58
Percent Rented	53%	45%	38%	52%	52%
Courtesy Boat Slips Available **	12	12	13	13	13

* Includes the Long Dock and House Boat slips.

** The Courtesy Dock near Pearl City Station was added in 2019.

RECENT ACCOMPLISHMENTS:

With the river being above major flood stage for over 90 days this past spring and summer, boat slip rentals were down significantly. The high water levels caused damages to the Transient and Long Docks. The City qualified for FEMA support and is currently awaiting approval from FEMA to begin the repairs of both docks. The harbor wall was sprayed for weeds several times this summer and fall when the river level dropped.

OBJECTIVES TO BE ACCOMPLISHED IN 2020/2021:

- To continue to improve weed control along the banks of the harbor.
- To better educate harbor users and enforce boat harbor usage policies.
- To replace the anchoring system on the house boat dock (subject to funding).
- To complete the repairs of the Transient and Long Docks that were damaged from the 2019 floods.
- To continue to market the boat harbor and increase the number of slip rentals.
- To continue to provide support to the Water Pollution Control harbor dredging operation.

Boat Harbor Operations

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance (Deficit), July 1	\$ (98,562) (3)	\$ 0	\$ 700	\$ 0	\$ 0	\$ 435	\$ 400	
Revenues								
Boat Slip Rentals	\$ 16,866 (2)	\$ 3,890	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	
Overnight Slip Rentals	0	0	0	200	200	0	0	
Interest	16	0	0	0	0	0	0	
Insurance Reimbursement	88,724	0	0	0	0	0	0	
Other	941	0	0	0	0	0	0	
Transfer from General Fund:								
Subsidy to Eliminate Deficit	13,734 (4)	16,910 (5)	0	0	0	0	0	
Total Revenues	\$ 120,281	\$ 20,800	\$ 22,000	\$ 22,200	\$ 22,200	\$ 22,000	\$ 22,000	\$ 0
Funds Available	\$ 21,719	\$ 20,800	\$ 22,700	\$ 22,200	\$ 22,200	\$ 22,435	\$ 22,400	\$ 0
Expenditures (1)	21,719	20,800	21,800	21,765	21,800	22,200	22,200	
Ending Balance (Deficit), June 30	\$ 0	\$ 0	\$ 900	\$ 435	\$ 400	\$ 235	\$ 200	\$ 0

Increase (Decrease) in Fund Balance	\$ 98,562	\$ -	\$ 200	\$ 435	\$ 400	\$ (200)	\$ (200)	\$ 0
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- Expenditures include changes in compensated absences.
- Boat dock rental rates were increased for the 2018 boating season, however this did not materially increase boat harbor revenues.
- The deficit at the end of the 2016/2017 fiscal year included \$91,699 in encumbrances for storm damage repairs. These repairs were completed in 2017/2018 and reimbursed by insurance. The deficit without the storm damage encumbrance was \$6,863.
- The accumulated deficit in this fund was eliminated at the end of the 2017/2018 year with a transfer from the General Fund.
- A transfer from the General Fund eliminated the deficit balance at the end of 2018/2019. The deficit balance was in part due to record level flooding in 2019.

Function:
Business Type

Department:
Parks and Recreation

Activity:
Boat Harbor Operations

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 15,103	\$ 15,793	\$ 16,200	\$ 16,200	\$ 16,500	1.85%
Commodities	1,100	556	800	800	800	0.00%
Contractual Services	3,460	2,464	3,300	3,300	3,400	3.03%
Capital Outlay	-	-	-	-	-	
Transfers	1,500	1,500	1,500	1,500	1,500	0.00%
Total Expenditures	<u>\$ 21,163</u>	<u>\$ 20,313</u>	<u>\$ 21,800</u>	<u>\$ 21,800</u>	<u>\$ 22,200</u>	1.83%
Funding Sources						
Boat Harbor Revenues	\$ 16,882	\$ 3,890	\$ 22,000	\$ 22,000	\$ 22,000	0.00%
Overnight Slip Rentals	-	-	-	200	-	
Insurance Reimbursement	88,724	-	-	-	-	
Sale of Old Docks	941	-	-	-	-	
Transfer from General Fund	13,734	16,910	-	-	-	
Total Revenues	<u>\$ 120,281</u>	<u>\$ 20,800</u>	<u>\$ 22,000</u>	<u>\$ 22,200</u>	<u>\$ 22,000</u>	0.00%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time:						
Maintenance Repairperson	0.25	0.25	0.25	0.25	0.25	\$ 13,700
Employee Benefits						2,800
Total Personal Services						<u>\$ 16,500</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE		DEPARTMENT: PARKS & RECREATION						ACTIVITY: BOAT HARBOR OPERATIONS					
ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021		
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(I)		
PERSONAL SERVICES													
41XXX	REGULAR SALARIES & WAGES	\$12,532	\$13,036	\$13,400	\$3,332	\$10,098	\$13,430	\$13,400	\$13,700	\$13,700			
42XXX	PART TIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0			
43XXX	OVERTIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0			
44XXX	OTHER SALARIES & WAGES	2	39	100	11	83	94	100	100	100			
45XXX	PENSION & RETIREMENT	2,046	2,198	2,300	562	1,740	2,302	2,300	2,400	2,400			
46XXX	INSURANCE	523	520	400	280	59	339	400	300	300			
	SUBTOTAL	\$15,103	\$15,793	\$16,200	\$4,185	\$11,980	\$16,165	\$16,200	\$16,500	\$16,500			\$0
COMMODITIES													
51XXX	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
52XXX	OPERATING SUPPLIES	0	0	200	120	80	200	200	200	200			0
53XXX	REPAIR & MAINTENANCE SUPPLIES	1,100	556	600	0	600	600	600	600	600			0
	SUBTOTAL	\$1,100	\$556	\$800	\$120	\$680	\$800	\$800	\$800	\$800			\$0
CONTRACTUAL SERVICES													
61XXX	PROFESSIONAL FEES	\$34	\$107	\$100	\$0	\$100	\$100	\$100	\$100	\$100			\$0
62XXX	TECHNICAL SERVICES	648	225	600	75	525	600	600	600	600			0
63XXX	RENTALS	0	0	0	0	0	0	0	0	0			0
64XXX	TRAVEL AND EDUCATION	0	0	0	0	0	0	0	0	0			0
65XXX	COMMUNICATIONS & UTILITIES	1,389	1,540	1,900	240	1,660	1,900	1,900	1,900	1,900			0
66XXX	INSURANCE	655	592	700	0	700	700	700	800	800			0
67XXX	REPAIR & MAINTENANCE SERVICES	721	0	0	0	0	0	0	0	0			0
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0			0
69XXX	MISCELLANEOUS	13	0	0	0	0	0	0	0	0			0
	SUBTOTAL	\$3,460	\$2,464	\$3,300	\$315	\$2,985	\$3,300	\$3,300	\$3,400	\$3,400			\$0
CAPITAL OUTLAY													
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0			0
73XXX	IMPROVEMENTS	0	0	0	0	0	0	0	0	0			0
74XXX	EQUIPMENT	0	0	0	0	0	0	0	0	0			0
	SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
9XXX	TRANSFERS	\$1,500	\$1,500	\$1,500	\$375	\$1,125	\$1,500	\$1,500	\$1,500	\$1,500			\$1,500
	TOTAL EXPENDITURES	\$21,163	\$20,313	\$21,800	\$4,995	\$16,770	\$21,765	\$21,800	\$22,200	\$22,200			\$0

MARINA OPERATIONS

GENERAL INFORMATION:

The operation of the gas barge on the City's riverfront began in the spring of 1995. Fuel, oil and ice were available for sale to area boaters. In its first two years, the marina operated on a deficit basis due to overhead costs, a relatively low volume of fuel sales, and the limited number of items available for sale. Revenues exceeded expenditures by \$773 in 1997/98, \$2,171 in 1998/99 and \$95 in 1999/2000. Expenditures, however, exceeded revenues by \$287 in 2000/2001, \$1,920 in 2001/2002, \$1,593 in 2002/2003, and \$1,301 in 2003/2004. The marina did not open during the 2004 season primarily due to construction on the riverfront. In 2004/2005 a General Fund subsidy transfer was made to eliminate the \$13,823 accumulated deficit in this fund. General Fund subsidy transfers were also made in 2005/2006, 2006/2007, 2007/2008, 2008/2009, and 2011/2012, to eliminate deficits of \$560, \$1,708, \$1,740, \$4,363, and \$775, respectively. There was no General Fund subsidy transfer needed in 2012/2013; however, transfers were made in 2013/2014, 2014/2015, 2015/2016, 2016/2017, and 2017/2018 to eliminate deficit balances of \$436, \$400, \$620, \$1,224, and 1,217 respectively. The General Fund subsidy transfer in 2018/2019 was \$2,061.

CURRENT TRENDS AND ISSUES:

The 2019/2020 revised estimate and 2020/2021 budget allow for fuel purchases and fuel sales to continue at recent year levels. The 2019/2020 revised estimate is \$100 higher than the original budget due to an inspection for possible water in the fuel tanks after the floods. The 2020/2021 budget is \$300 (2.5%) higher than the original 2019/2020 budget due to an increase in personal services costs. The budget projection shows this operation having a minimal fund balance of \$1,324 as of June 30, 2021. As in previous years, if there are shortfalls, it is proposed that they be eliminated by funding transfers from the General Fund on an annual basis.

GOAL STATEMENT:

To provide fuel and related items for sale to boaters on the Mississippi River.

PERFORMANCE MEASURES:

	Actual 2017	Actual 2018	Actual 2019	Estimated 2020	Estimated 2021
Gallons of Gasoline Sold	2,750	2,122	882 *	2,500	2,500
Gallons of Diesel Fuel Sold	0	858	0 *	500	500
Hours Open	178	168	112*	180	180

* Fuel sales and hours open were down due to the spring and summer floods in 2019.

RECENT ACCOMPLISHMENTS:

Due to multiple floods there was a delay in opening the marina in 2019. The gas dock, however, was opened prior the Fourth of July holiday. Staff was available at the gas dock to serve boaters during scheduled hours and outside these hours; appointments were available through the parks office.

In 2019, the Marina operation was impacted by the third and fourth highest floods in history. A section of the gas dock was broken off due to the high river levels. The City has been approved for FEMA reimbursements due to flooding and a request to fix the dock has been submitted.

After the floods, the fuel tanks were inspected for water and it was determined that there was no water in the fuel dispensed to boaters. Water absorbing filters were added to both the gas and diesel fuel dispensers.

OBJECTIVES TO BE ACCOMPLISHED IN 2020/2021:

- To continue to hire quality seasonal staff and provide training for both the safe operation of the gas dock and the proper documentation of fuel sales.
- To continue to serve the boaters for refueling and pump out services as the marina is the only source for these services in this pool of the river.
- To continue to operate within state and federal regulations.
- To continue to improve the infrastructure of the gas dock.
- To develop a marketing plan and provide public awareness of the Marina operations.

Marina Operations

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance (Deficit), July 1	\$ (3,630)	\$ (3,150)	\$ (2,850)	\$ (1,826)	\$ (1,826)	\$ (1,668)	\$ (1,726)	
Revenues								
Fuel Sales	\$ 7,966	\$ 5,234	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
Miscellaneous	121	7	100	100	100	100	100	
Transfer from General Fund:								
Subsidy to Eliminate Deficit	1,217	2,061	0	0	0	0	0	0
Total Revenues	\$ 9,304	\$ 7,302	\$ 12,100	\$ 12,100	\$ 12,100	\$ 12,100	\$ 12,100	\$ 0
Funds Available	\$ 5,674	\$ 4,152	\$ 9,250	\$ 10,274	\$ 10,274	\$ 10,432	\$ 10,374	\$ 0
Expenditures	8,824	5,978	11,900	11,942	12,000	11,900	12,200	
Ending Balance (Deficit), June 30	\$ (3,150)	\$ (1,826)	\$ (2,650)	\$ (1,668)	\$ (1,726)	\$ (1,468)	\$ (1,826)	\$ 0
Allowance for Inventory	3,150	1,826	3,150	3,150	3,150	3,150	3,150	
Net Balance (Deficit), June 30	\$ 0	\$ 0	\$ 500	\$ 1,482	\$ 1,424	\$ 1,682	\$ 1,324	\$ 0

Increase (Decrease) in Net Fund Balance	\$ 480	\$ 1,324	\$ 200	\$ 158	\$ 100	\$ 200	\$ (100)	\$ 0
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I. Although minimal fund balances are projected with the allowance for inventory, any shortfalls are proposed to be funded from transfers from the General Fund on an annual basis.

Function:

Business Type

Department:

Parks and Recreation

Activity:

Marina Operations

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 1,935	\$ 1,100	\$ 1,800	\$ 1,800	\$ 2,100	16.67%
Commodities	6,292	4,308	9,100	9,100	9,100	0.00%
Contractual Services	597	570	1,000	1,100	1,000	0.00%
Capital Outlay	-	-	-	-	-	
Transfers	-	-	-	-	-	
Total Expenditures	<u>\$ 8,824</u>	<u>\$ 5,978</u>	<u>\$ 11,900</u>	<u>\$ 12,000</u>	<u>\$ 12,200</u>	2.52%
Funding Sources						
Fuel Sales	\$ 7,966	\$ 5,234	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
Miscellaneous Revenue	121	7	100	100	100	0.00%
Subsidy to Eliminate Deficit	1,217	2,061	-	-	-	
Total Funding Sources	<u>\$ 9,304</u>	<u>\$ 7,302</u>	<u>\$ 12,100</u>	<u>\$ 12,100</u>	<u>\$ 12,100</u>	0.00%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
<i>Part Time:</i>						
Seasonal Laborer	0.09	0.09	0.09	0.09	0.09	\$ 1,900
Employee Benefits						<u>200</u>
Total Personal Services						<u>\$ 2,100</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE		DEPARTMENT: PARKS & RECREATION										ACTIVITY: MARINA OPERATIONS			
ACCT NO.	ACCOUNT CLASSIFICATION	(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(I)	(I)	(I)
				ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021		
PERSONAL SERVICES															
41XXX	REGULAR SALARIES & WAGES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
42XXX	PART TIME SALARIES & WAGES	1,740		970		1,600	984	586	1,570	1,600	1,600	1,900			
43XXX	OVERTIME SALARIES & WAGES	0		0		0	0	0	0	0	0	0	0		
44XXX	OTHER SALARIES & WAGES	0		0		0	0	0	0	0	0	0	0		
45XXX	PENSION & RETIREMENT	133		74		150	75	59	134	150	150	150			
46XXX	INSURANCE	62		56		50	35	3	38	50	50	50			
	SUBTOTAL	\$1,935		\$1,100		\$1,800	\$1,094	\$648	\$1,742	\$1,800	\$1,800	\$2,100	\$0		
COMMODITIES															
51XXX	OFFICE SUPPLIES	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
52XXX	OPERATING SUPPLIES	5,954		3,964		8,800	5,052	3,748	8,800	8,800	8,800	8,800	0		
53XXX	REPAIR & MAINTENANCE SUPPLIES	338		344		300	106	194	300	300	300	300	0		
	SUBTOTAL	\$6,292		\$4,308		\$9,100	\$5,158	\$3,942	\$9,100	\$9,100	\$9,100	\$9,100	\$0		
CONTRACTUAL SERVICES															
61XXX	PROFESSIONAL FEES	\$8		\$10		\$100	\$0	\$100	\$100	\$100	\$100	\$100	\$0		
62XXX	TECHNICAL SERVICES	6		50		100	161	39	200	200	100	100	0		
63XXX	RENTALS	0		0		0	0	0	0	0	0	0	0		
64XXX	TRAVEL AND EDUCATION	0		0		0	0	0	0	0	0	0	0		
65XXX	COMMUNICATIONS & UTILITIES	0		0		0	0	0	0	0	0	0	0		
66XXX	INSURANCE	0		0		0	0	0	0	0	0	0	0		
67XXX	REPAIR & MAINTENANCE SERVICES	0		0		0	0	0	0	0	0	0	0		
68XXX	AID TO AGENCIES	0		0		0	0	0	0	0	0	0	0		
69XXX	MISCELLANEOUS	583		510		800	116	684	800	800	800	800	0		
	SUBTOTAL	\$597		\$570		\$1,000	\$277	\$823	\$1,100	\$1,100	\$1,000	\$1,000	\$0		
CAPITAL OUTLAY															
71XXX	LAND	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
72XXX	BUILDINGS	0		0		0	0	0	0	0	0	0	0		
73XXX	IMPROVEMENTS	0		0		0	0	0	0	0	0	0	0		
74XXX	EQUIPMENT	0		0		0	0	0	0	0	0	0	0		
	SUBTOTAL	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
9XXX	TRANSFERS	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
	TOTAL EXPENDITURES	\$8,824		\$5,978		\$11,900	\$6,529	\$5,413	\$11,942	\$12,000	\$11,900	\$12,200	\$0		

SOCCER EVENTS

GENERAL INFORMATION:

The College Search Kickoff (CSK) event was gifted to the City through the Parks and Recreation department in 2018. The event creator and owner gifted this event with the understanding that if the City ever chooses to not run the event, then the event would be returned to the owner. Tournament sanctioning documents were completed and the Iowa Soccer Association approved the event ownership change. An enterprise fund was created in 2018 to track the revenues and expenditures for this event.

CURRENT TRENDS AND ISSUES:

The College Search Kickoff event held in July of 2018 was the first time this event was run by the Parks and Recreation department. Seventy-two (72) teams participated in the event and one hundred and fifty-seven (157) college coaches were registered for the event. An event coordinator with a soccer background was hired and all divisions of the Parks and Recreation department worked together to bring this inaugural City-run event together. In 2019, sixty (60) teams participated, which was twelve less than the prior year. One hundred sixty-three (163) college coaches were registered, up six from the prior year.

The 2019/2020 revised estimate is \$3,400 less than the original budget. Personal costs are \$1,200 more than budget due to an updated seasonal pay plan effective April 1, 2020. Commodities are \$500 less than budget and contractual services are \$4,100 less than budget. Revenues are estimated at \$67,000 and include \$62,000 in event fees, \$3,900 in merchandise sales, and \$1,100 in interest.

The 2020/2021 budget totals \$108,400 and is \$36,200 (50.1%) more than 2019/2020 budget. The overall increase is due to a \$38,000 capital outlay allocation for the purchase of a GPS field painter. Funding for this purchase will be from the balance accumulated in this fund from prior year events. Personal services costs increased by \$1,300 due to the proposed new seasonal pay plan. Commodities decreased by \$1,000 and contractual services decreased by \$2,100. Revenues include \$70,200 in event fees, \$4,000 in merchandise sales, and \$1,100 in interest.

As this event is scheduled for late July each year, there will be a fund balance at the end of each fiscal year, which represent fees collected in the prior fiscal year for the event to be held in July each year.

GOAL STATEMENT:

To effectively and efficiently manage the College Search Kickoff soccer event for the Muscatine community by utilizing local facilities and attracting state and regional participation.

PERFORMANCE MEASURES:

Calendar Year Basis:	Actual 2017	Actual 2018*	Actual 2019	Estimated 2020	Estimated 2021
Boys Teams Registered	42	28	22	36	36
Girls Teams Registered	42	44	38	36	36
College Coaches Registered	153	157	163	175	175

* 2018 was the first year this event was run by the City.

RECENT ACCOMPLISHMENTS:

The Parks and Recreation department enhanced advertising for the 2019 event in an effort to increase participation of teams and college coaches. The total teams for girls and boys, however, declined and the total number of coaches increased.

The Parks and Recreation department has started the process of preparing for the 2020 College Search Kickoff event. Advertising schedules are in place, past teams have been contacted so they can hold the date, the contract for the referee coordinator has been finalized, hotel contracts are in place, college coach recruitment has started, and all sanctioning papers have been approved.

Once again, all divisions of the Parks and Recreation department will work together to bring this event together.

OBJECTIVES TO BE ACCOMPLISHED IN 2020/2021:

- To administer the College Search Kickoff Showcase soccer event.
- To obtain all necessary permits and sanctioning documents from the Iowa Soccer Association.
- To recruit boys and girls teams.
- To recruit college coaches to come to the event.

Soccer Events (1)

Budget Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 0	\$ 61,930	\$ 98,930	\$ 73,862	\$ 73,862	\$ 73,087	\$ 72,062	
Revenues								
Event Fees	\$ 67,748	\$ 56,458	\$ 93,600	\$ 62,000	\$ 62,000	\$ 70,200	\$ 70,200	
Merchandise Sales	0	4,569	4,500	3,900	3,900	4,000	4,000	
Interest	117	858	600	1,100	1,100	1,100	1,100	
Total Revenues	\$ 67,865	\$ 61,885	\$ 98,700	\$ 67,000	\$ 67,000	\$ 75,300	\$ 75,300	0
Funds Available	\$ 67,865	\$ 123,815	\$ 197,630	\$ 140,862	\$ 140,862	\$ 148,387	\$ 147,362	0
Expenditures	\$ 5,935	\$ 49,953	72,200	67,775	\$ 68,800	69,100	108,400 (3)	
Ending Balance, June 30	\$ 61,930	\$ 73,862 (2)	\$ 125,430	\$ 73,087 (2)	\$ 72,062 (2)	\$ 79,287 (2)	\$ 38,962 (2)	0

Increase (Decrease) in	\$ 61,930	\$ 11,932	\$ 26,500	\$ (775)	\$ (1,800)	\$ 6,200	\$ (33,100)	\$ 0
Fund Balance								

1. This fund was established in May 2018 to account for the College Search Kickoff soccer event that was gifted to the City.
2. Event fees are collected in the fiscal year prior to the event which is held in July each year. This results in the fund balance at the end of each fiscal year.
3. The 2020/2021 proposed budget includes \$38,000 for a GPS Field Painter. Funding for this purchase is from the balance accumulated in this fund from prior year events. As of January 1, 2020 there is \$45,241 in this fund. This is prior to receiving registrations and incurring any costs for the 2020 event.

Function:
Business Type

Department:
Parks and Recreation

Activity:
Soccer Events

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ -	\$ 2,174	\$ 8,400	\$ 9,600	\$ 9,700	15.48%
Commodities	5,935	5,622	15,700	15,200	14,700	-6.37%
Contractual Services	-	42,157	48,100	44,000	46,000	-4.37%
Capital Outlay	-	-	-	-	38,000	
Transfers	-	-	-	-	-	
Total Expenditures	<u>\$ 5,935</u>	<u>\$ 49,953</u>	<u>\$ 72,200</u>	<u>\$ 68,800</u>	<u>\$ 108,400</u>	50.14%
Funding Sources						
Entry Fees	\$ 67,748	\$ 56,458	\$ 93,600	\$ 62,000	\$ 70,200	-25.00%
Merchandise Sales	-	4,569	4,500	3,900	4,000	-11.11%
Interest	117	858	600	1,100	1,100	83.33%
Total Funding Sources	<u>\$ 67,865</u>	<u>\$ 61,885</u>	<u>\$ 98,700</u>	<u>\$ 67,000</u>	<u>\$ 75,300</u>	-23.71%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Part Time:						
Program Aides	0.00	0.40	0.40	0.40	0.40	\$ 8,800
Employee Benefits						900
Total Personal Services						<u>\$ 9,700</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE				DEPARTMENT: PARK AND RECREATION										ACTIVITY: SOCCER EVENTS FUND			
ACCT NO.	ACCOUNT CLASSIFICATION	(A)	(B)	(C)	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021			
		(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)				
PERSONAL SERVICES																	
41XXX	REGULAR SALARIES & WAGES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
42XXX	PART TIME SALARIES & WAGES	0	2,009	7,700	2,083	5,804	7,887	8,800	8,800	7,600	8,800	8,800	8,800	8,800			
43XXX	OVERTIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0	0	0	0	0			
44XXX	OTHER SALARIES & WAGES	0	0	0	0	0	0	0	0	0	0	0	0	0			
45XXX	PENSION & RETIREMENT	0	154	600	159	444	603	700	700	600	700	700	700	700			
46XXX	INSURANCE	0	11	100	15	70	85	100	100	200	200	200	200	200			
SUBTOTAL		\$0	\$2,174	\$8,400	\$2,257	\$6,318	\$8,575	\$9,600	\$9,600	\$8,400	\$9,700	\$9,700	\$9,700	\$0			
COMMODITIES																	
51XXX	OFFICE SUPPLIES	\$0	\$391	\$500	\$434	\$66	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$0			
52XXX	OPERATING SUPPLIES	5,935	5,231	15,200	6,624	8,076	14,700	14,700	14,700	14,200	14,200	14,200	14,200	0			
53XXX	REPAIR & MAINTENANCE SUPPLIES	0	0	0	0	0	0	0	0	0	0	0	0	0			
SUBTOTAL		\$5,935	\$5,622	\$15,700	\$7,058	\$8,142	\$15,200	\$15,200	\$15,200	\$14,700	\$14,700	\$14,700	\$14,700	\$0			
CONTRACTUAL SERVICES																	
61XXX	PROFESSIONAL FEES	\$0	\$1,916	\$2,800	\$1,800	\$1,000	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$0			
62XXX	TECHNICAL SERVICES	0	19,604	20,500	17,202	2,998	20,200	20,200	20,200	22,200	22,200	22,200	22,200	0			
63XXX	RENTALS	0	8,182	6,300	3,289	2,711	6,000	6,000	6,000	6,000	6,000	6,000	6,000	0			
64XXX	TRAVEL AND EDUCATION	0	0	0	0	0	0	0	0	0	0	0	0	0			
65XXX	COMMUNICATIONS & UTILITIES	0	2,846	4,000	17	3,983	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0			
66XXX	INSURANCE	0	0	0	0	0	0	0	0	0	0	0	0	0			
67XXX	REPAIR & MAINTENANCE SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0			
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0	0	0	0	0			
69XXX	MISCELLANEOUS	0	9,609	14,500	9,066	1,934	11,000	11,000	11,000	11,000	11,000	11,000	11,000	0			
SUBTOTAL		\$0	\$42,157	\$48,100	\$31,374	\$12,626	\$44,000	\$44,000	\$44,000	\$46,000	\$46,000	\$46,000	\$46,000	\$0			
CAPITAL OUTLAY																	
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0	0	0	0	0			
73XXX	IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0			
74XXX	EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	38,000	0			
SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,000	\$0			
9XXXX TRANSFERS																	
SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
TOTAL EXPENDITURES		\$5,935	\$49,953	\$72,200	\$40,689	\$27,086	\$67,775	\$68,800	\$68,800	\$69,100	\$108,400	\$108,400	\$108,400	\$0			

MUSCATINE CONVENTION AND VISITORS BUREAU (CVB)

GENERAL INFORMATION:

The Muscatine Convention and Visitors Bureau (CVB) was part of the Greater Muscatine Chamber of Commerce and Industry through June 30, 2013. In 2012/2013 the Convention and Visitors Bureau (CVB) took steps to become a separate nonprofit entity and in July of 2013 they officially became an entity separate from the Chamber. A CVB Board was established and the CVB Director relocated to an office in the lower level of City Hall. The City provided accounting services for the CVB operation and through June 30, 2015 the CVB's funds were accounted for as a discretely presented component unit of the City.

With the change in the CVB operation, the City changed the CVB's funding allocation from a fixed amount each year to 25% of actual Hotel/Motel tax receipts. The CVB Board and the City have agreed that the annual allocations to the CVB would be 25% of the prior fiscal year's actual hotel/motel tax receipts.

As of July 1, 2015, the CVB dissolved their nonprofit entity, became part of the City, and a new CVB Board was appointed. The CVB is now accounted for as an enterprise fund of the City. In March of 2017 the City contracted with the Greater Muscatine Chamber of Commerce and Industry for staffing of the CVB.

CURRENT TRENDS AND ISSUES:

In December of 2016, the previous CVB Director left her position with the City. In March of 2017, the City entered into an agreement with the Greater Muscatine Chamber of Commerce and Industry (GMCCI) to perform professional and administrative functions involving planning, organizing, coordinating, and directing the activities of the Conventions and Visitor's Bureau (CVB) that market and support the Muscatine area. The GMCCI designated an employee to perform these duties. In 2017/2018 the payment to GMCCI for this service was \$60,000, it increased to \$65,000 for 2018/2019, increased to \$67,500 for 2019/2020, and is budgeted to remain at \$67,500 for 2020/2021.

The original CVB budget for 2019/2020 was \$125,900 and the revised estimate increased by \$1,500 to \$127,400. Increases in the budget include (1) a \$200 increase in operating supplies, (2) a \$1,000 increase in printing services, and (3) a \$300 increase in travel and education.

The 2020/2021 budget for the CVB totals \$132,000, which is \$6,100 (4.9%) more than the original 2019/2020 budget. The overall increase includes (1) a \$200 increase in promotional supplies, (2) a \$3,000 increase in printing services, (3) a \$300 increase in travel and education, (4) a \$2,500 increase in advertising and marketing, and (5) a \$100 increase in the administrative fee. The marketing budget allocation includes continuing to use the McDaniels Marketing Agency for digital marketing on Facebook and Google.

The 2019/2020 revised estimate hotel/motel tax funding (25% of prior year actual hotel/motel taxes) has been increased from the \$115,000 originally budgeted to \$123,700 since actual 2018/2019 hotel/motel tax revenues were more than budgeted. The 2020/2021 budget reflects an allocation of \$125,000 in hotel/motel tax funding, based on 25% of the estimated \$500,000 in hotel/motel taxes for 2019/2020. The actual funding amount, however, will be 25% of actual 2019/2020 hotel/motel tax revenues. The CVB fund is projected to have a fund balance of \$141,421 as of June 30, 2021.

PERFORMANCE MEASURES

Guides

Metrics Measured	Actual 2017/2018	Actual 2018/2019	Goal 2019/2020	2019/2020 Year to Date	Goal 2020- 2021
Requests for Mailings	80	91	500	300	600
Visitor Guides Distributed	8,000	5,000	5,000	3,700	5,000

Social Media

Metrics Measured	Actual 2017/2018	Actual 2018/2019	2019/2020 Year to Date	Goal 2020/2021
Facebook Likes	1,612	2,185	2,460	4,000
Twitter Followers	609	642	670	850
Instagram Followers	367	378	526	600

Other Social Media

Metrics Measured	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	2019/2020 Year to Date	Goal 2020/2021
Highest Facebook Post Reach	5,656	4,645	5,583	6,997	9,000
Highest Tweet Impressions	N/A	1,227	908	2,348	1,400
Most Likes on an Instagram Post	N/A	31	24	21	100

CVB Website

Metrics Measured	Actual 2017/2018	Actual 2018/2019	2019/2020 Year to Date	Goal 2020/2021
Visitors	13,891	98,324	41,258	150,000
Page Views	27,290	139,876	62,180	175,000

E-Newsletter

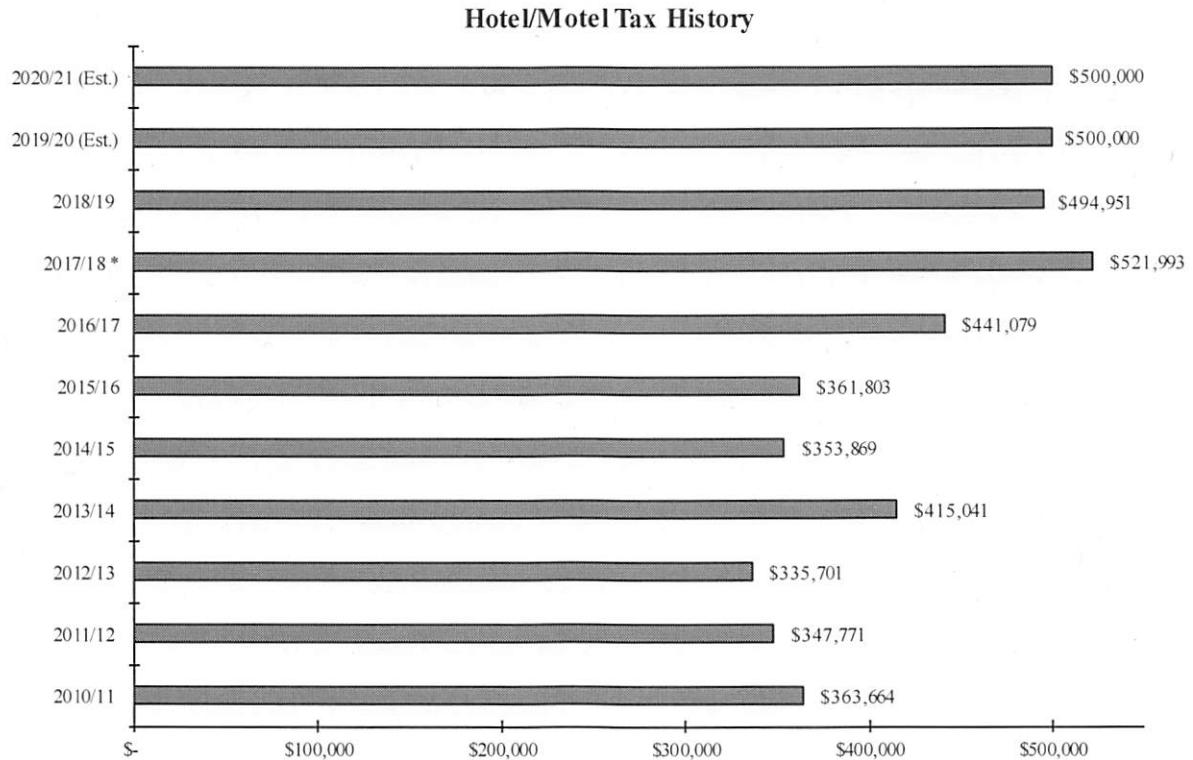
Metrics Measured	Actual 2017/2018	Actual 2018/2019	Goal 2019/2020	2019/2020 Year to Date	Goal 2020/2021
Subscribers	450	352	500	373	500
Open Rate (Average)	38	33	35	33.5	45

Economic Impact of Tourism in Muscatine County

Metrics Measured	Actual 2016	Actual 2017	Actual 2018
Amount Spent in Travel	\$80.39 Million	\$83.74 Million	\$87.58 Million
Travel Tourism Jobs	710	720	To be det.

Hotel/Motel

Metrics Measured	Actual 2017/2018	Actual 2018/2019	Estimated 2019/2020	Estimated 2020/2021
Total City Hotel/Motel Tax	\$521,993	\$494,951	\$500,000	\$500,000



RECENT ACCOMPLISHMENTS:

The Convention and Visitors Bureau directs the marketing efforts of McDaniel's Marketing. This consists of staff providing event and attraction information to McDaniel's to promote the area, approving the content of the ads, and ensuring the website landing page for the event is up to date.

The CVB Director appeared on the Paula Sands Live television show quarterly. Attractions and events promoted include The Old Barn, the National Pearl Button Museum, Almost Friday Fest, Second Saturday, Buckskinners Rendezvous, Greenwood Cemetery Walk Through History, Holiday Open House, the Muscatine Independent Film Festival, and the Holiday Stroll.

The Muscatine CVB received a \$1,592 Travel Iowa grant for video production. Videos were completed in July and are currently being utilized as digital ads.

The Muscatine CVB has started the re-design of its website. The newly designed website will enhance visitors experience and draw more visitors to the community. The new site should launch later this winter.

The CVB staff is working with the President of the United States Bowling Congress (USBC) Muscatine chapter to create materials for the 2020 State Women's Tournament this spring. This includes providing a list for lodging and a map showing lodging facilities. The CVB had lodging information, as well as the CVB website link added to the State Bowling tournament's website.

During the College Search Kickoff Soccer Event, CVB staff handed out maps, visitors guides and shared community information to out-of-town guests. The CVB staff was also present at the Muscatine County Fair for four days. This was a great way to engage with people who live within 25-50 miles of Muscatine.

Recent groups that have visited Muscatine and received assistance from the Muscatine CVB include a bank group from Geneseo, Illinois, an Eco Bus Trip in August, an Iowa County Conservation Conference in September, and a Corporate Safety Training Conference bus tour that stayed for two days in October.

The CVB Director completed a Guide Training Workshop through Iowa State University Extension to become a certified tour guide. A certification instructor visited Muscatine in August. The CVB Director conducted a tour and was awarded certification.

OBJECTIVES TO BE ACCOMPLISHED IN 2020/2021:

- To develop and disseminate targeted promotional and informational material directed to individuals, groups, networks of hospitality professionals, sports groups, tour companies, local attractions, and event coordinators.
- To ensure maintenance of current and accurate information on the Muscatine CVB website pages, especially the area Calendar of Events that relate to Muscatine area tourism, conventions, and trade shows.
- To serve as public relations leader to promote all Muscatine CVB activities at the local, regional, and state level.
- To maintain tracking instruments to measure results of marketing efforts.
- To prepare and administer the budget for the Muscatine CVB and report budget information and financial status as required by the Board.
- To capitalize on visitors while they are here (weddings, soccer tournaments, baseball/softball tournaments, business conferences, etc.).
- To increase communication and effectiveness with hospitality professionals in Muscatine.
- To cultivate and maintain relationships with visiting sports teams to ensure they have a quality visit and return to Muscatine in the future.
- To prepare for Chinese tourism by developing itineraries with community partnerships.
- To integrate the new Muscatine branding initiative into Muscatine CVB deliverables.

Muscatine Convention and Visitors Bureau (CVB)

Budget Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 118,088	\$ 127,249	\$ 138,249	\$ 147,321	\$ 147,321	\$ 146,221	\$ 146,221	
Revenues								
Travel Iowa Grant	\$ 0	\$ 1,592	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Special Event Vendor Fees	325	0	0	0	0	0	0	
Miscellaneous	0	0	0	400	400	0	0	
Interest	1,437	3,104	1,500	2,200	2,200	2,200	2,200	
Transfers In								
General Fund - Hotel/Motel Tax (1)	110,270	130,498 (2)	115,000	123,700	123,700	125,000 (3)	125,000 (3)	
Total Revenues	\$ 112,032	\$ 135,194	\$ 116,500	\$ 126,300	\$ 126,300	\$ 127,200	\$ 127,200	\$ 0
Funds Available	\$ 230,120	\$ 262,443	\$ 254,749	\$ 273,621	\$ 273,621	\$ 273,421	\$ 273,421	\$ 0
Expenditures	\$ 102,871	\$ 115,122	125,900	127,400	\$ 127,400	132,600	132,000	
Ending Balance, June 30	\$ 127,249	\$ 147,321	\$ 128,849	\$ 146,221	\$ 146,221	\$ 140,821	\$ 141,421	\$ 0

Increase (Decrease) in Fund Balance	\$ 9,161	\$ 20,072	\$ (9,400)	\$ (1,100)	\$ (1,100)	\$ (5,400)	\$ (4,800)	\$ 0
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1. The City hotel/motel tax allocation is budgeted to be 25% of the actual hotel/motel tax receipts from the previous fiscal year paid in equal quarterly installments the first quarter of each month.
2. The Hotel/Motel Tax transfer was higher in 2018/2019 since late payments of prior year hotel/motel taxes were paid by one hotel in 2017/2018.
3. The actual hotel/motel tax allocation for 2020/2021 will be 25% of the actual 2019/2020 hotel/motel tax receipts. The total hotel/motel tax estimate for 2019/2020 is \$500,000 which would mean a \$125,000 allocation for 2020/2021. The actual allocation may be higher or lower than this amount.

Function:
Business Type

Department:
Muscatine Convention and Visitors Bureau

Activity:

Muscatine Convention and Visitors Bureau

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Commodities	72	289	2,700	2,900	2,900	7.41%
Contractual Services	98,699	106,884	119,500	120,800	125,300	4.85%
Capital Outlay	-	3,750	-	-	-	
Transfers	4,100	4,200	3,700	3,700	3,800	2.70%
Total Expenditures	<u>\$ 102,871</u>	<u>\$ 115,123</u>	<u>\$ 125,900</u>	<u>\$ 127,400</u>	<u>\$ 132,000</u>	4.85%
Funding Sources						
City Hotel/Motel Tax						
Allocation	\$ 110,270	\$ 130,498	\$ 115,000	\$ 123,700	\$ 125,000	8.70%
Special Event Revenue	325	-	-	-	-	
Special Program Donation	-	1,592	-	-	-	
Other	1,437	3,104	1,500	2,600	2,200	47%
	<u>\$ 112,032</u>	<u>\$ 135,194</u>	<u>\$ 116,500</u>	<u>\$ 126,300</u>	<u>\$ 127,200</u>	9.18%

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

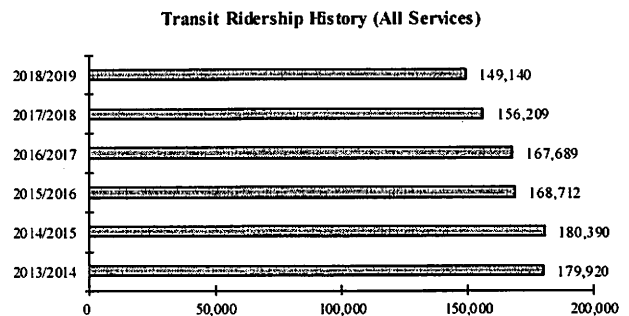
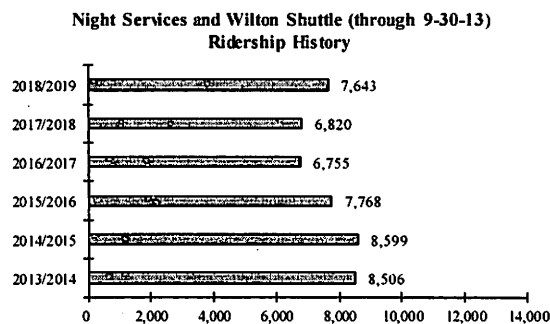
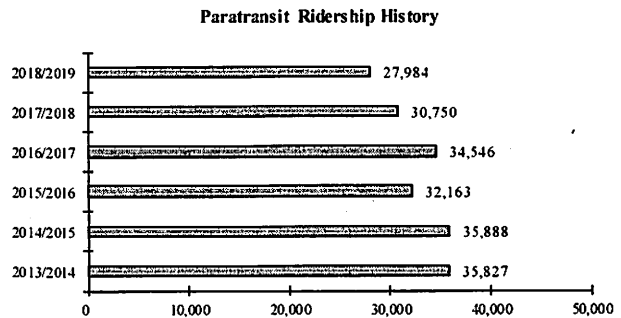
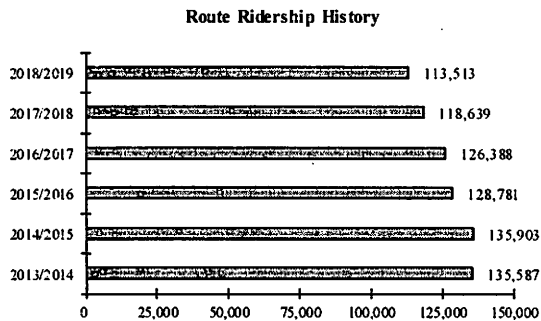
FUNCTION: BUSINESS TYPE				DEPARTMENT: CONVENTION AND VISITORS BUREAU										ACTIVITY: CVB OPERATIONS								
ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FISCAL YEAR 2017/2018		ACTUAL FISCAL YEAR 2018/2019		BUDGET FISCAL YEAR 2019/2020		FIRST 3 MOS FISCAL YEAR 2019/2020		LAST 9 MOS FISCAL YEAR 2019/2020		ESTIMATE FISCAL YEAR 2019/2020		CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020		BUDGET REQUEST FISCAL YEAR 2020/2021		CITY ADMIN REVISION FISCAL YEAR 2020/2021		APPROVED BUDGET 2020/2021		
		(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)									
PERSONAL SERVICES																						
41XXX	REGULAR SALARIES & WAGES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
42XXX	PART TIME SALARIES & WAGES	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43XXX	OVERTIME SALARIES & WAGES	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44XXX	OTHER SALARIES & WAGES	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45XXX	PENSION & RETIREMENT	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46XXX	INSURANCE	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SUBTOTAL		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
COMMODITIES																						
51XXX	OFFICE SUPPLIES	\$0		\$50	\$200	\$200	\$0	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$0	
52XXX	OPERATING SUPPLIES	72		239	2,500	2,500	0	\$2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	0	
53XXX	REPAIR & MAINTENANCE SUPPLIES	0		0	0	0	0	\$0	0	\$0	0	0	0	0	0	0	0	0	0	0	0	
SUBTOTAL		\$72		\$289	\$2,700	\$2,700	\$0	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900	\$0	
CONTRACTUAL SERVICES																						
61XXX	PROFESSIONAL FEES	\$628		\$114	\$100	\$100	\$0	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$0	
62XXX	TECHNICAL SERVICES	60,894		65,116	68,500	68,500	16,875	52,625	69,500	69,500	69,500	69,500	69,500	69,500	69,500	71,500	71,500	71,500	71,500	71,500	0	
63XXX	RENTALS	745		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
64XXX	TRAVEL AND EDUCATION	3,573		3,200	4,000	4,000	393	3,907	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,900	4,900	4,300	4,300	4,300	0	
65XXX	COMMUNICATIONS & UTILITIES	28,629		36,753	45,000	45,000	4,366	40,634	45,000	45,000	45,000	45,000	45,000	45,000	45,000	47,500	47,500	47,500	47,500	47,500	0	
66XXX	INSURANCE	0		0	0	0	0	400	400	400	400	400	400	400	400	400	400	400	400	400	0	
67XXX	REPAIR & MAINTENANCE SERVICES	394		392	400	400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
68XXX	AID TO AGENCIES	2,951		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
69XXX	MISCELLANEOUS	885		1,309	1,500	1,500	185	1,315	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0	
SUBTOTAL		\$98,699		\$106,884	\$119,500	\$119,500	\$21,819	\$98,981	\$120,800	\$120,800	\$120,800	\$120,800	\$120,800	\$120,800	\$120,800	\$125,900	\$125,900	\$125,300	\$125,300	\$125,300	\$0	
CAPITAL OUTLAY																						
71XXX	LAND	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
72XXX	BUILDINGS	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
73XXX	IMPROVEMENTS	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
74XXX	EQUIPMENT	0		3,750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SUBTOTAL		\$0		\$3,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
99XXX TRANSFERS		\$4,100		\$4,200	\$3,700	\$3,700	\$925	\$2,775	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800	\$0	
TOTAL EXPENDITURES		\$102,871		\$115,123	\$125,900	\$125,900	\$22,744	\$104,656	\$127,400	\$127,400	\$127,400	\$127,400	\$127,400	\$127,400	\$127,400	\$132,600	\$132,600	\$132,000	\$132,000	\$132,000	\$0	

TRANSIT SYSTEM

GENERAL INFORMATION:

The City Transit System (MuscaBus) operates with eleven (11) small buses, all equipped with wheelchair lifts and one conversion van. Personnel supporting the transit system are a full-time Transit Supervisor, 3 part-time dispatchers, 18 part-time drivers, and one part-time vehicle service worker. The system currently consists of three (3) fixed routes for the general public, a paratransit system for senior citizens and the disabled, an evening service for individuals to travel to employment and employment-related destinations, and an evening service two nights a week primarily for the disabled. Since 2007 there has been a fourth fixed route each week day during peak travel times. Appointed by the City Council, the Transportation Advisory Commission assists the Council and Transit Supervisor in establishing operating policies and procedures for the system.

The breakdown of the ridership for the system since 2013/2014 on a fiscal year basis is as follows:



The City receives both Federal and State funding for the transit operation. Federal operating assistance is received annually and is estimated at \$443,900 for 2020/2021. Federal capital support has also been used, primarily to purchase buses. The 2020/2021 budget includes \$166,800 in federal capital grants, which is the estimated federal share (85%) of the cost of two new buses. The bus purchases are subject to the award of this federal funding. The State of Iowa also provides transit funding assistance from a portion of the motor vehicle use tax. These funds are allocated by a formula to the thirty-five (35) public transit systems in the State by the Iowa Department of Transportation, Air and Transit Division. In fiscal year 2020/2021 it is anticipated that the City will receive \$262,000 in State operating funding for the Transit operation.

The State of Iowa allows cities to levy up to \$.95 per \$1,000 of assessed value to support a transportation system. For fiscal year 2019/2020 the City's transit levy rate was set at \$.005607 per \$1,000 of valuation

which will generate \$50,000 (including the State reimbursement for the commercial and industrial property rollback). For 2020/2021 the transit tax levy rate is \$.11987/\$1,000 of valuation which will generate \$113,026 (including the State reimbursement). In prior years, the transit tax levy was higher than the levy rates for in 2019/2020 and 2020/2021. These lower tax rates were possible due to (1) increased federal and state grant funding, (2) reduced bus maintenance costs, (3) the transit fare increase effective July 1, 2015, and (4) having a sufficient Transit fund balance to use for the local share of bus purchases. On July 1, 2015 fares for the regular routes increased from \$.75 per ride to \$1.00 and fares for the shuttle service increased from \$1.00 to \$2.00. Monthly flash pass fees also increased from \$28 to \$32. These rates will continue in the 2020/2021 budget.

The Transit Division is located in the Public Works Facility on Washington Street. A transfer point for this operation is located at City Hall.

CURRENT TRENDS AND ISSUES:

The revised estimate expenditures for 2019/2020 are under the original budget by \$99,700 primarily due to a \$102,100 decrease in capital outlay. The original 2019/2020 budget included \$212,400 for two light duty buses (85% grant funded). The revised estimate includes \$104,500 in funding for only one bus with 85% grant funding. Other capital items included in the revised estimate are two computers for \$2,500, \$5,000 to replace panels in two bus shelters, and \$3,100 for make-ready costs for the buses purchased late in the 2018/2019 fiscal year. Other changes in the revised estimate include a decrease of \$2,800 in personal services costs, a \$4,300 decrease in commodities, and a \$9,500 increase in contractual services, primarily for bus maintenance.

The 2020/2021 budget is \$10,700 (.8%) more than the original 2019/2020 budget. This increase is due to the net effect of (1) a \$20,400 increase in personal services costs, (2) a \$200 decrease in commodities, (3) a \$1,600 decrease contractual services, (4) a \$700 increase in administrative fees, and (5) a \$8,600 decrease in capital outlay. The capital outlay allocation of \$208,600 includes \$12,000 to replace panels in the bus shelters, \$400 for a new office chair, and \$196,200 for the purchase of two buses. The bus purchases are subject to grant funding which is estimated at \$166,800 (85%) in federal funding.

Transit charges for services which includes fares, passes, and waivers, is estimated at \$170,000 for 2020/2021. The fares have fluctuated due to changes in payments from Managed Care Organizations (MCO's), insurance providers in the state of Iowa. There were many changes effective in November 2017 that lead to changes in ridership beginning in December 2017. The MCO's have changed their authorizations for transportation, removing the funding for passengers living in Supported Community Living (SCL). MuscaBus staff continues to work with the providers of the SCL's to ensure the passengers continue to have transportation and to retain Muscabus ridership.

The Transit fund shows a balance at the end of 2020/2021 of \$148,681. This ending balance would be needed if there are increases in fuel or bus maintenance costs, and it would also allow for matching funds for additional bus purchases if additional grant funds would become available. Staff will continue to closely monitor transit grant funding as well as fuel, maintenance, and other transit operating costs.

GOAL STATEMENT:

To provide an opportunity to all citizens for safe and efficient public transportation with special services provided for senior citizens and handicapped residents

PERFORMANCE MEASURES:

	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Estimated 2019/2020	Estimated 2020/2021
Buses Used and Maintained	11	11	11	12	12
Fixed Bus Routes (Weekdays)	3 (4 for 9 hrs of the day, M-F)	3 (4 for 9 hrs of the day, M-F)	3 (4 for 9 hrs of the day, M-F)	3 (4 for 9 hrs of the day, M-F)	3 (4 for 9 hrs of the day, M-F)
Fixed Bus Routes (Saturdays)	2	2	2	2	2
Fixed Route Passengers	126,388	118,639	113,513	120,300	126,000
Paratransit Passengers	34,546	30,750	27,984	28,500	29,000
JARC for Work (Night Service)	5,759	5,758	6,685	7,000	7,300
New Freedom (Night Service)	996	1,062	958	1,200	1,300
Total Passengers	167,689	156,209	149,140	157,000	163,600

RECENT ACCOMPLISHMENTS:

MuscaBus saw an increase in ridership in the Jobs Access and Reverse Commute night program with a 16% (927) increase compared to last year. Route ridership has declined in recent years, but has started to pick up again. There was an increase in ridership in the summer on the route system. In June, July, and August, MuscaBus provided free rides to kids from kindergarten to 12th grade on the route buses. During that same time period, the Blue Route was diverted to go to the Aquatic Center once an hour. There was an increase of 984 (20%) in free rides compared to the previous year.

MuscaBus participated in several community events by providing transportation. Free rides were provided to those attending the Community Block Party on July 18, 2018 and the Walk for Diabetes at Discovery Park on May 3, 2019. MuscaBus gave complementary guided rides to those not able to walk at the Greenwood Cemetery Walk through History on September 23, 2018. Transportation was provided from the dinner held for the Muscatine Symphony to their performance at Central Middle School on February 16, 2019. Again this year, MuscaBus assisted the Junior Achievement Biz town program at Central Middle School with fixed route rides in October. There was a very positive response from the kids. For many of them, this was the first time riding the MuscaBus. Due to the flooding at the Riverfront, rides were provided for a Chamber of Commerce event held at the Merrill Hotel on March 28, 2019. Staff plans to continue providing rides to community events.

The transit supervisor was able to provide information to the community about MuscaBus through presentations to the Early Education Group and attending meetings with Coordinated Services and AIM (Adult Ed). Staff has begun utilizing Facebook to communicate with passengers and the community. Transit staff attended the Future Ready Iowa Summit, FTA Drug and Alcohol Training, 2019 Passenger Transit Summit, Bi-State Transit Summit, and Leadercast Live Women. Staff also attended trainings offered by IPTA (Iowa Public Transit Association) including a Legislative meeting in Washington DC.

MuscaBus drivers have gone through a series of Defensive Driver Trainings. After the completion of the training, incidents have decreased. The department has experienced higher than normal turnover this past year. Five drivers retired and two service personnel have left the department. There have been seven new drivers hired and two new service personnel. Drivers participated in the Iowa Public Transit Rodeo, held in Newton at the Iowa Speedway.

MuscaBus lost two buses to accidents, one on October 1, 2018 and the other on March 27, 2019. Both buses were totaled, but there were no major injuries. In both cases, the drivers were not at fault. Staff ordered two

new buses through the DOT replacement funded program. The department received its first conversion van on April 8, 2019 and it has been a very positive addition.

OBJECTIVES TO BE ACCOMPLISHED 2020/2021:

- * To continue the Fixed Route Passenger survey and evaluate results to determine any changes to improve services. **(Council and Management Marketing, Communication, and Engagement Goal)**
- * To research having a professional evaluation of the route system to determine the optimal coverage of the community. **(Council and Management Continuous Service Improvement Goal)**
- * To improve the appearance of bus shelters by replacing panels with polycarbonate.
- * To continue to comply with new directives implemented by the Managed Care Organizations for providing transportation services to their clients. **(Council and Management Continuous Service Improvement Goal)**
- * To continue to seek and receive grant funding to cover costs of new vehicles and operations. **(Council and Management Sustainability Goal)**

Transit System

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 588,882	\$ 565,308	\$ 449,208	\$ 256,795	\$ 256,795	\$ 281,985	\$ 285,755	
Revenues	1,003,268 (2)	979,384 (3)	1,093,260 (4)	1,219,460	1,219,460	1,100,800 (5)	1,163,826 (5)	
Funds Available	\$ 1,592,150	\$ 1,544,692	\$ 1,542,468	\$ 1,476,255	\$ 1,476,255	\$ 1,382,785	\$ 1,449,581	\$ 0
Expenditures (1)	1,026,842	1,287,897	1,290,200	1,194,270	1,190,500	1,370,900	1,300,900	
Ending Balance, June 30	\$ 565,308	\$ 256,795	\$ 252,268	\$ 281,985	\$ 285,755	\$ 11,885	\$ 148,681	\$ -

Increase (Decrease) in Fund Balance	\$ (23,574)	\$ (308,513)	\$ (196,940)	\$ 25,190	\$ 28,960	\$ (270,100)	\$ (137,074)	\$ -
Note decrease in fund balance with all capital requests and \$50,000 tax levy								

1. Expenditures include changes in compensated absences.
2. The 2017/2018 Transit tax levy was \$100,000.
3. The 2018/2019 Transit tax levy was \$50,000.
4. The Transit tax levy for 2019/2020 was \$52,360 including utility taxes and the State commercial and industrial reimbursement.
5. The preliminary Transit tax levy for 2020/2021 was \$50,000; the proposed tax levy is \$113,026 including utility taxes and the State commercial and industrial reimbursement.

Explanation of Decrease in Fund Balance:

The balance in this fund has been fluctuating primarily due to capital purchases, primarily transit buses, and bus maintenance costs.

Transit System

Summary of Revenues

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Transit Charges	\$ 243,530	\$ 174,929	\$ 180,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	
Transit Grants								
Operating Subsidies:								
Federal Operating Grant	\$ 346,942	\$ 392,462	\$ 420,200	\$ 422,800	\$ 422,800	\$ 443,900	\$ 443,900	
Federal Job Access Grant	51,969	27,526	0	0	0	0	0	
New Freedoms Grant	9,746	4,954	0	0	0	0	0	
State Vehicle Use Tax	235,026	240,705	255,200	249,600	249,600	262,000	262,000	
Other Operating Grants	1,282	986	0	700	700	0	0	
Capital Grants:								
Federal Funds - Buses	0	0	180,400	310,400	310,400	166,800	166,800	
Prior Year Federal Operating Grant for Conversion Van	0	49,774	0	0	0	0	0	
Subtotal - Grants	\$ 644,965	\$ 716,407	\$ 855,800	\$ 983,500	\$ 983,500	\$ 872,700	\$ 872,700	\$ -
General Fund Support:								
Transit Tax Levy	100,555	52,386	52,360	52,360	52,200	50,000 (1)	113,026 (1)	
Sale of Vehicles	7,500	0	2,000	5,000	5,000	5,000	5,000	
Interest	5,780	10,492	3,000	3,500	3,500	3,000	3,000	
Donations	753	0	100	100	100	100	100	
Insurance Reimbursement	0	25,139	0	5,000	5,000	0	0	
Other	185	31	0	0	0	0	0	
Total Revenues	\$ 1,003,268	\$ 979,384	\$ 1,093,260	\$ 1,219,460	\$ 1,219,300	\$ 1,100,800	\$ 1,163,826	\$ -

1. The preliminary Transit tax levy for 2020/2021 was \$50,000; the proposed tax levy is \$113,026 including utility taxes and the State commercial and industrial reimbursement.

Function:
Business Type

Department:
Public Works

Activity:
Transit System

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 707,313	\$ 725,215	\$ 739,400	\$ 736,600	\$ 759,800	2.76%
Commodities	90,344	92,737	104,300	100,000	104,100	-0.19%
Contractual Services	159,438	182,263	208,600	218,100	207,000	-0.77%
Capital Outlay	61,481	269,746	217,200	115,100	208,600	-3.96%
Transfers	19,100	19,700	20,700	20,700	21,400	3.38%
Total Expenditures	<u>\$ 1,037,676</u>	<u>\$ 1,289,661</u>	<u>\$ 1,290,200</u>	<u>\$ 1,190,500</u>	<u>\$ 1,300,900</u>	0.83%
Funding Sources						
Transit Charges	\$ 243,530	\$ 174,930	\$ 180,000	\$ 170,000	\$ 170,000	-5.56%
Transit Grants	644,965	716,407	855,800	983,500	872,700	1.97%
Transit Tax Levy	100,555	52,386	52,360	52,200	113,026	115.86%
Sale of Vehicles	7,500	-	2,000	5,000	5,000	150.00%
Interest	5,780	10,492	3,000	3,500	3,000	0.00%
Donations	753	-	100	100	100	0.00%
Insurance Reimbursement	-	25,139	-	5,000	-	
Other	185	31	-	-	-	
Total Funding Sources	<u>\$ 1,003,268</u>	<u>\$ 979,385</u>	<u>\$ 1,093,260</u>	<u>\$ 1,219,300</u>	<u>\$ 1,163,826</u>	6.45%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time Positions/Position Allocations:						
Transit Supervisor	1.00	1.00	1.00	1.00	1.00	
Maintenance Worker II	0.20	0.20	0.20	0.20	0.20	
Total Full Time	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>	
Part Time Positions:						
Transit Driver	11.13	11.13	11.08	11.08	11.08	
Transit Dispatcher	2.02	2.02	2.09	2.09	2.09	
Transportation Serviceperson	0.64	0.64	0.63	0.63	0.63	
Total Part Time	<u>13.80</u>	<u>13.80</u>	<u>13.80</u>	<u>13.80</u>	<u>13.80</u>	
Total	15.00	15.00	15.00	15.00	15.00	\$ 606,700
Employee Benefits						153,100
Total Personal Services						<u>\$ 759,800</u>

Capital Outlay			
Item	Quantity	Replacement	Amount
Light Duty Buses	2	Yes	\$ 196,200
Bus Shelter Panel Replacements		Yes	12,000
Office Chair	1	Yes	400
			<u>\$ 208,600</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE				DEPARTMENT: PUBLIC WORKS							ACTIVITY: TRANSIT SYSTEM			
ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021			
(A)	(B)	(C)	(D)	(E)	(F-1)	(F-2)	(F)	(G)	(H)	(I)	(J)			
PERSONAL SERVICES														
41XXX	REGULAR SALARIES & WAGES	\$57,764	\$68,339	\$73,000	\$17,869	\$55,148	\$73,017	\$73,000	\$76,300	\$76,300				
42XXX	PART TIME SALARIES & WAGES	518,943	512,817	519,400	125,500	392,933	518,433	518,400	530,400	530,400				
43XXX	OVERTIME SALARIES & WAGES	2,629	3,124	3,400	57	3,343	3,400	3,400	4,900	4,900				
44XXX	OTHER SALARIES & WAGES	2,382	1,780	2,400	429	1,162	1,591	1,600	1,500	1,500				
45XXX	PENSION & RETIREMENT	95,716	99,106	102,200	24,573	77,305	101,878	101,900	104,800	104,800				
46XXX	INSURANCE	29,879	40,049	39,000	16,357	21,894	38,251	38,300	41,900	41,900				
SUBTOTAL		\$707,313	\$725,215	\$739,400	\$184,785	\$551,785	\$736,570	\$736,600	\$759,800	\$759,800	\$0			
COMMODITIES														
51XXX	OFFICE SUPPLIES	\$1,371	\$1,437	\$1,700	\$148	\$1,452	\$1,600	\$1,600	\$1,600	\$1,600	\$0			
52XXX	OPERATING SUPPLIES	88,973	91,300	102,600	23,247	\$75,153	98,400	98,400	102,500	102,500	0			
53XXX	REPAIR & MAINTENANCE SUPPLIES	0	0	0	0	\$0	0	0	0	0	0			
SUBTOTAL		\$90,344	\$92,737	\$104,300	\$23,395	\$76,605	\$100,000	\$100,000	\$104,100	\$104,100	\$0			
CONTRACTUAL SERVICES														
61XXX	PROFESSIONAL FEES	\$4,334	\$3,096	\$3,400	\$465	\$3,235	\$3,700	\$3,700	\$3,400	\$3,400	\$0			
62XXX	TECHNICAL SERVICES	215	733	200	0	\$300	300	1,300	300	2,300	0			
63XXX	RENTALS	0	0	0	0	\$0	0	0	0	0	0			
64XXX	TRAVEL AND EDUCATION	4,436	4,231	5,600	1,711	\$3,889	5,600	5,600	5,600	5,600	0			
65XXX	COMMUNICATIONS & UTILITIES	14,310	14,032	19,300	1,001	\$14,799	15,800	15,800	15,400	15,400	0			
66XXX	INSURANCE	6,971	7,435	9,200	0	\$9,100	9,100	9,100	9,400	9,400	0			
67XXX	REPAIR & MAINTENANCE SERVICES	126,984	150,521	168,600	53,878	\$126,422	180,300	180,300	175,600	168,600	0			
68XXX	AID TO AGENCIES	0	0	0	0	\$0	0	0	0	0	0			
69XXX	MISCELLANEOUS	2,188	2,215	2,300	2,130	\$170	2,300	2,300	2,300	2,300	0			
SUBTOTAL		\$159,438	\$182,263	\$208,600	\$59,185	\$157,915	\$217,100	\$218,100	\$212,000	\$207,000	\$0			
CAPITAL OUTLAY														
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0	0			
73XXX	IMPROVEMENTS	0	0	5,000	0	0	0	0	13,400	12,000	0			
74XXX	EQUIPMENT	61,481	269,746	212,200	0	119,900	119,900	115,100	260,200	196,600				
SUBTOTAL		\$61,481	\$269,746	\$217,200	\$0	\$119,900	\$119,900	\$115,100	\$273,600	\$208,600	\$0			
9XXXX	TRANSFERS	\$19,100	\$19,700	\$20,700	\$5,175	\$15,525	\$20,700	\$20,700	\$21,400	\$21,400				
TOTAL EXPENDITURES		\$1,037,676	\$1,289,661	\$1,290,200	\$272,540	\$921,730	\$1,194,270	\$1,190,500	\$1,370,900	\$1,300,900	\$0			

PARKING SYSTEM

GENERAL INFORMATION:

The Parking System Enterprise Fund accounts for all metered, leased, and free parking provided by the City of Muscatine in the central business district. These parking spaces are located both on and off-street and involve four (4) specific activities including parking operations, parking enforcement, downtown landscaping, and development of new parking. The City maintains 1,399 parking spaces in the downtown commercial area distributed as follows:

	On-Street		Lot #1	Lot #2	Lot #4	Lot #6	Lot #7	Lot #8		
	General	Sycamore 4th to 5th St.	Chestnut Street	W. 2nd Street	Sycamore Street	W. 3rd Street	E. 3rd Street	Cedar Street	Levee	Totals
Free Parking	167	0	0	16 (4 hour)	13 (3 hour)	0	0	5 (3 hour)	465 (24 hour)	666
2 Hour Meters	264	0	0	5	0	0	0	0	0	269
Handicapped	15	0	1	1	3	1	0	2	18	41
10 Hour Meters	48	0	19	15	39	0	9	0	0	130
Leased/Reserved	0	19 L	7 R	4 L	40 L	24 R	149 L	50 L	0	293
Totals	494	19	27	41	95	25	158	57	483	1,399

The four largest off street lots are located on 3rd Street across from City Hall (Lot 7), adjacent to Mississippi Drive at Sycamore (Lot 4), 2nd and Pine streets (Lot 2), and at the corner of 3rd and Cedar streets (Lot 8). These lots have a combination of leased parking spaces, and short and long-term meters. In September, 2007 on-street parking and off-street parking lot metered rates were increased from \$.20 to \$.30 per hour for short-term (two hour) meters and from \$.10 to \$.20 per hour for long-term (10 hour) meters. In 2013/2014 the meter rates were increased to \$.50 per hour for two hour meters and to \$.25 per hour for ten hour meters.

The parking enforcement program provides control of the parking spaces in the central business district. This program is intended to insure that parking restrictions are enforced in order to meet the goals of the program. The primary goal is to provide short-term parking for customers in the downtown business district. The enforcement program is also involved in controlling loading zones, alley parking, and other parking regulations in the downtown area.

The downtown landscaping program was initiated in conjunction with the reconstruction of Second Street which was funded as part of a Community Development Block Grant Program. This landscaping program has added aesthetically to the business environment to assist in promoting a healthy economic state in the downtown business district. One-half of a groundskeeper position is allocated to this budget and this individual is responsible for maintenance and landscaping in the downtown area with supervision through the Park Maintenance division of the Parks and Recreation department.

Numerous modifications were implemented in the Parking operation in past years. An Administrative Review Panel was formed to hear appeals of parking violations. A standardized alley parking program was established for the downtown area to improve traffic movement, the conditions for delivery to

merchants, and public safety response for fire and emergency medical services. Also, handicapped parking has been provided throughout the downtown area. Since 1985 the City has been providing free parking in all areas on Saturdays.

In 2007 the Mayor appointed a Parking Task Force which was given the responsibility to evaluate and make recommendations on changes to the downtown parking program. These recommendations were to include both operational and financial changes with the goal that revenues from the parking operation would fund costs associated with the system. The significant changes recommended by the Task Force were subsequently adopted by City Council and fully implemented by September 1, 2007. These included the following:

1. Removing 20 10-hour meters in Lot 4 and changing these to leased spaces.
2. Increasing leased parking rates from \$225 to \$300 if paid annually and from \$300 to \$350 if paid quarterly.
3. Removing the meters on Second Street and providing free parking up to 3 hours once per day in each space.
4. Changing metered parking rates from \$.20 to \$.30 for 2-hour meters and from \$.10 to \$.20 per hour for 10-hour meters.
5. Changing the daily beginning enforcement time from 9:00 a.m. to 8:00 a.m.
6. Increasing the fines for expired meter tickets from \$3.00 if paid within 72 hours to \$5.00 and from \$5.00 if paid after 72 hours to \$10.00.
7. Elimination of free holiday parking in the downtown area.
8. Increasing the ticket fee to \$25 per ticket after 20 tickets are issued each calendar year.
9. Adding 2-hour parking meters on 4th Street between Iowa and Chestnut Street.
10. Removing or changing time limits for parking in various other areas.
11. Purchasing electronic meters and phasing out the mechanical meters that were still in use.

As noted previously, meter rates were further increased to \$.50 per hour for 2-hour meters and to \$.25 per hour for 10-hour meters effective July 1, 2013.

At the October 19, 2017 City Council meeting, Council passed a resolution changing parking restrictions on 2nd Street from "Free parking up to 3 hours once per day in each space" to "Free parking up to 2 hours once per day in each block". The purpose of this change was to increase the turnover of vehicles in on-street parking spaces on 2nd Street.

CURRENT TRENDS AND ISSUES:

The revised estimate expenditures are under the budgeted amount in total by \$8,400. This overall decrease is due to (1) a \$6,000 decrease in personal services costs due to vacancy savings from changes in meter attendants and the new employees starting at a lower step in the pay plan, (2) a \$400 decrease in commodities, and (3) a \$2,000 decrease in contractual services.

Fiscal year 2019/2020 revenues are projected to be \$8,300 less in total than the original budget. This overall decrease includes estimated decreases of \$8,000 in parking meter fees, \$400 in meter hood rentals, and \$6,000 in parking fines. These decreases have been partially offset by a \$6,000 increase in leased parking fees.

The 2020/2021 expenditures are \$1,400 (.6%) higher than the original budget for 2019/2020. This is due to (1) a \$4,600 increase in personal services costs, (4) a \$700 decrease in commodities, (3) a \$3,400 decrease in contractual services, and (4) a \$900 increase in administrative transfers.

Parking revenues for 2020/2021 are projected at \$210,700, which is the same as the 2019/2020 revised estimate revenues.

The 2020/2021 budget continues to include the parking-related costs now allocated to this budget including contracted snow removal costs for downtown parking lots (\$7,500) and parking lot striping (\$1,000). The Parking fund balance at the end of 2020/2021 is estimated at \$43,471.

PERFORMANCE MEASURES:

	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Estimated 2019/2020	Estimated 2020/2021
Metered Parking Spaces	426 (2)	399 (2)	399	399	399
Leased Parking Spaces	168 (3)	186 (4)	186	193 (5)	193
Reserved Parking Spaces (1)	107	107	107	100 (5)	100
Free Parking Spaces	659	666	666	666	666
Handicapped Parking Spaces	41	41	41	41	41
Total Parking Spaces	1,401	1,399	1,399	1,399	1,399
Overtime Parking Tickets Issued	9,046	8,498	7,561	7,700	7,700
Overtime Tickets Paid or Dismissed	7,573	6,770	6,006	6,160	6,160
Percent Paid or Dismissed	83.72%	79.67%	79.43%	80.00%	80.00%
Handicapped Tickets Issued	59	26	20	25	25
Handicapped Tickets Paid or Dismissed	50	23	19	24	24
Percent Paid or Dismissed	84.75%	88.46%	95%	96.0%	96.0%
Other Parking Tickets Issued	1,654	2,343	1,703	1,800	1,800
Other Tickets Paid or Dismissed	1,233	1,547	1,247	1,350	1,350
Percent Paid or Dismissed	74.55%	66.03%	73.22%	75.00%	75.00%
Overall Collection Rate	82.31%	76.75%	78.33%	79.10%	79.10%
Leased Parking Spaces Available	168 (3)	186	186	193	193
Spaces Leased	154	177	180	193	193
Percentage Leased	91.67%	95.16%	96.77%	100%	100%
Fines Collected by County Treasurer	\$23,587	\$25,430	\$23,757	\$24,000	\$24,000
Courtesy Tickets Issued	436	721	773	750	750

1. Reserved spaces include those reserved for the Clark House and CBI Bank and Trust.

2. In 2016/2017 as part of the new hotel project, 10 metered spaces were eliminated on Mississippi Drive and on Chestnut Street. Three new metered spaces were added in other areas of the downtown. In 2017/2018 metered spaces along Mississippi Drive were eliminated as part of the reconstruction of that roadway. The spaces on Mississippi Drive are now free back-in angle parking spaces.
3. In 2016/2017 six leased spaces were eliminated in Lot 4 in conjunction with the CDBG Downtown Revitalization project.
4. Midway through 2017/2018, nineteen (19) leased spaces were added on Sycamore Street between 4th and 5th Street near the new Kum & Go Convenience Store.
5. The seven spaces in Lot 1 reserved for staff at the former library were changed to leased spaces beginning in 2019/2020.

GOAL STATEMENT:

To provide attractive, convenient, low-cost parking in order to aid in the growth and improvement of the Central Business District and adjacent commercial areas.

RECENT ACCOMPLISHMENTS:

The meter enforcement staff continues to enforce downtown parking ordinance requirements as well as provide parking-related information to those parking in the downtown area. There were 7,561 expired meter tickets issued in 2018/2019. This was 937 (11.0%) less than the prior year number of 8,498. This decrease may partially be attributed to the increase in the number of leased spaces leased.

The number of leased spaces rented increased from 105 in 2014/2015 to 130 in 2015/2016 (74.71% of available spaces compared to 60.34% in the prior year). This increase was in part due to construction of the new Merrill Hotel, which displaced some private downtown parking. The number of spaces leased increased to 154 in 2016/2017, which was 91.67% of the 168 available spaces. Spaces leased further increased to 177 in 2017/2018, which was 95.16% of the 186 available spaces. The number of leased spaces available increased midway through the 2017/2018 year with the 19 new leased spaces added on Sycamore Street between 4th and 5th Street. The number of spaces leased increased to 180 in 2018/2019, which was 96.77% of the 186 leased spaces available. An additional seven (7) leased spaces were added in 2019 bringing the total available to 193. These spaces were formerly reserved for Library staff parking before the Library moved to their new building. At the time the budget was prepared 100% of the 193 leased spaces were filled. This can be attributed to the recent opening of the Hershey Lofts Apartments which added 25 new downtown housing rental units.

During the late spring and summer of 2019 parking staff was able to re-locate individuals with leased parking spaces in Lot 4 that were displaced due to the record-long 2019 Mississippi River flood.

A “Lean” initiative in prior years in the Parking division was the system to allow for the electronic transfer of the names and addresses of vehicle owners with unpaid tickets into the Parking software system. The City entered into an agreement with the Iowa Department of Transportation Motor Vehicle Division which allows City parking staff to electronically send lists of license plates with unpaid tickets to that office who would then send this information back electronically in a format which can be uploaded into the parking software system. A total of \$11,795 of ticket fines were collected by the County Treasurers Office for the City in 2012/2013 and this increased to \$14,360 in 2013/2014, to \$16,645 in 2014/2015, to \$19,856 in 2015/2016, to \$23,587 in 2016/2017, to \$25,430 in 2017/2018, and decreased to \$23,757 in 2018/2019. Efforts will continue to look for other “Lean” initiatives in the Parking division.

OBJECTIVES TO BE ACCOMPLISHED IN 2020/2021:

- * To continue to frequently send notices and perform other follow-up procedures for parking fine collections including forwarding unpaid tickets to the County Treasurer's Office to be placed as a required charge to be paid in order to renew the vehicle registration.
- * To continue efforts to maintain a high occupancy level for the leased parking available in the various City lots and other locations. The number of spaces leased increased to 154 in 2016/2017 which was 91.67% of the 168 available spaces. Spaces leased further increased to 177 in 2017/2018 which is 95.21% of the 186 available spaces. In 2018/2019 180 of the 186 available spaces were leased (96.8%). At the time the budget was prepared 100% of the 193 available leased spaces were filled. This can be attributed to the recent opening of the Hershey Lofts Apartments, which added 25 new downtown housing rental units. The goal is to maintain, at a minimum, a 95% leased rate.
- * To meet with parking meter vendors to gather information on meter enhancements which would allow for acceptance of debit/credit card payments at the meters. The cost of new meters, transaction costs for accepting these payments, and impact on meter rates would be evaluated. **(Council and Management Continuous Service Improvement Goal)**
- * To review Parking processes for additional "Lean" efficiencies. **(Council and Management Continuous Service Improvement Goal)**

Parking System

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 78,383	\$ 83,401	\$ 80,101	\$ 73,471	\$ 73,471	\$ 63,371	\$ 63,371	
Revenues								
Parking Fees (2)	\$ 109,106	\$ 95,233	\$ 110,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	
Parking Permits	41,657	46,290	42,000	48,000	48,000	48,000	48,000	
Meter Hoods	5,846	3,584	4,000	3,600	3,600	3,600	3,600	
Fines	60,256	51,012	62,000	56,000	56,000	56,000	56,000	
Interest	1,326	2,668	1,000	1,000	1,000	1,000	1,000	
Insurance Reimbursement	3,435	0	0	0	0	0	0	
Miscellaneous	235	105	0	100	100	100	100	
Total Revenues	\$ 221,861	\$ 198,892	\$ 219,000	\$ 210,700	\$ 210,700	\$ 210,700	\$ 210,700	\$ 0
Funds Available	\$ 300,244	\$ 282,293	\$ 299,101	\$ 284,171	\$ 284,171	\$ 274,071	\$ 274,071	\$ 0
Expenditures (1)	216,843	208,822	229,200	220,800	220,800	230,600	230,600	
Ending Balance, June 30	\$ 83,401	\$ 73,471	\$ 69,901	\$ 63,371	\$ 63,371	\$ 43,471	\$ 43,471	\$ 0

Increase (Decrease) in	\$ 5,018	\$ (9,930)	\$ (10,200)	\$ (10,100)	\$ (10,100)	\$ (19,900)	\$ (19,900)	\$ 0
Fund Balance			Note Decrease	Note Decrease	Note Decrease	Note Decrease	Note Decrease	

- Expenditures include changes in compensated absences.
- In 2013/2014 parking meter rates were increased from \$.30 to \$.50/hour for 2-hour meters and from \$.20 to \$.25/hour for 10-hour meters. These rates have been continued in the 2020/2021 budget.

Explanation of Changes in Fund Balances:

In 2012/2013 City Council chose to begin including all parking-related costs in this budget including contracted snow removal costs, parking lot striping, and 50% of the employee insurance costs for the Parks Groundskeeper charged 50% to this budget. The Parking fund balance has been decreasing beginning in 2018/2019 primarily due to decreased revenues, primarily parking fees and fines.

Function:
Business Type

Department:
Finance

Activity:
Parking System

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 164,242	\$ 164,659	\$ 176,100	\$ 170,100	\$ 180,700	2.61%
Commodities	2,506	1,787	3,200	2,800	2,500	-21.88%
Contractual Services	18,121	16,146	22,400	20,400	19,000	-15.18%
Capital Outlay	8,469	3,138	1,900	1,900	1,900	0.00%
Transfers	23,900	24,600	25,600	25,600	26,500	3.52%
Total Expenditures	<u>\$ 217,238</u>	<u>\$ 210,330</u>	<u>\$ 229,200</u>	<u>\$ 220,800</u>	<u>\$ 230,600</u>	0.61%
Funding Sources						
Parking Fees	\$ 156,609	\$ 145,108	\$ 156,000	\$ 153,600	\$ 153,600	-1.54%
Parking Fines	60,256	51,012	62,000	56,000	56,000	-9.68%
Interest	1,326	2,668	1,000	1,000	1,000	0.00%
Insurance Reimbursement	3,435	-	-	-	-	
Miscellaneous	235	105	-	100	100	
Total Funding Sources	<u>\$ 221,861</u>	<u>\$ 198,893</u>	<u>\$ 219,000</u>	<u>\$ 210,700</u>	<u>\$ 210,700</u>	-3.79%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time Positions/Position Allocations:						
Finance Director	0.05	0.05	0.05	0.05	0.05	
Parking Meter Repairperson	0.10	0.10	0.10	0.10	0.10	
Groundskeeper	0.50	0.50	0.50	0.50	0.50	
Finance Secretary/Parking Coordinator	0.50	0.50	0.50	0.50	0.50	
Office Assistant	0.25	0.25	0.25	0.25	0.25	
Total Full Time	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	
Part Time Positions:						
Meter Attendant	1.46	1.46	1.46	1.46	1.46	
Total	<u>2.86</u>	<u>2.86</u>	<u>2.86</u>	<u>2.86</u>	<u>2.86</u>	\$ 132,400
Employee Benefits						48,300
Total Personal Services						<u>\$ 180,700</u>

Capital Outlay			
Item:	Quantity	Replacement	Amount
Electronic Meters	12	Yes	<u>\$ 1,900</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE		DEPARTMENT: FINANCE							ACTIVITY: PARKING OPERATIONS			
ACCT NO.	ACCOUNT CLASSIFICATION	(B)	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021
		(C)	(D)	(E)	(F1)	(F2)	(F)	(F)	(G)	(H)	(I)	(J)
PERSONAL SERVICES												
41XXX	REGULAR SALARIES & WAGES	\$66,432	\$68,661	\$71,600	\$17,690	\$53,783	\$71,473	\$71,473	\$71,500	\$73,500	\$73,500	
42XXX	PART TIME SALARIES & WAGES	52,941	51,522	57,900	10,946	42,486	53,432	53,432	53,400	58,900	58,900	
43XXX	OVERTIME SALARIES & WAGES	0	29	0	0	0	0	0	0	0	0	
44XXX	OTHER SALARIES & WAGES	694	702	700	205	530	735	735	700	800	800	
45XXX	PENSION & RETIREMENT	19,366	20,055	22,200	4,109	16,543	20,652	20,652	20,700	22,700	22,700	
46XXX	INSURANCE	24,809	23,690	23,700	6,652	17,130	23,782	23,782	23,800	24,800	24,800	
	SUBTOTAL	\$164,242	\$164,659	\$176,100	\$39,602	\$130,472	\$170,074	\$170,074	\$170,100	\$180,700	\$180,700	\$0
COMMODITIES												
51XXX	OFFICE SUPPLIES	\$220	73	\$100	\$6	\$94	\$100	\$100	\$100	\$100	\$100	\$0
52XXX	OPERATING SUPPLIES	2,081	1,559	2,500	267	\$2,033	2,300	2,300	2,300	2,000	2,000	0
53XXX	REPAIR & MAINTENANCE SUPPLIES	205	155	600	32	\$368	400	400	400	400	400	0
	SUBTOTAL	\$2,506	\$1,787	\$3,200	\$305	\$2,495	\$2,800	\$2,800	\$2,800	\$2,500	\$2,500	\$0
CONTRACTUAL SERVICES												
61XXX	PROFESSIONAL FEES	\$1,841	\$2,198	\$1,900	\$307	1,993	\$2,300	\$2,300	\$2,300	\$1,900	\$1,900	\$0
62XXX	TECHNICAL SERVICES	7,810	8,179	9,300	4	9,296	9,300	9,300	9,300	8,300	8,300	0
63XXX	RENTALS	0	0	0	0	0	0	0	0	0	0	0
64XXX	TRAVEL AND EDUCATION	0	0	0	0	0	0	0	0	0	0	0
65XXX	COMMUNICATIONS & UTILITIES	180	180	200	45	155	200	200	200	200	200	0
66XXX	INSURANCE	713	736	700	0	800	800	800	800	800	800	0
67XXX	REPAIR & MAINTENANCE SERVICES	3,672	1,718	6,700	84	4,116	4,200	4,200	4,200	4,200	4,200	0
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0	0	0
69XXX	MISCELLANEOUS	3,905	3,135	3,600	1,036	2,564	3,600	3,600	3,600	3,600	3,600	0
	SUBTOTAL	\$18,121	\$16,146	\$22,400	\$1,476	\$18,924	\$20,400	\$20,400	\$20,400	\$19,000	\$19,000	\$0
CAPITAL OUTLAY												
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0	0	0
73XXX	IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
74XXX	EQUIPMENT	8,469	3,138	1,900	0	1,900	1,900	1,900	1,900	1,900	1,900	0
	SUBTOTAL	\$8,469	\$3,138	\$1,900	\$0	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900	\$0
9XXXX	TRANSFERS	\$23,900	\$24,600	\$25,600	\$6,400	\$19,200	\$25,600	\$25,600	\$25,600	\$26,500	\$26,500	
	TOTAL EXPENDITURES	\$217,238	\$210,330	\$229,200	\$47,783	\$172,991	\$220,774	\$220,774	\$220,800	\$230,600	\$230,600	\$0

SOLID WASTE MANAGEMENT FUNDS

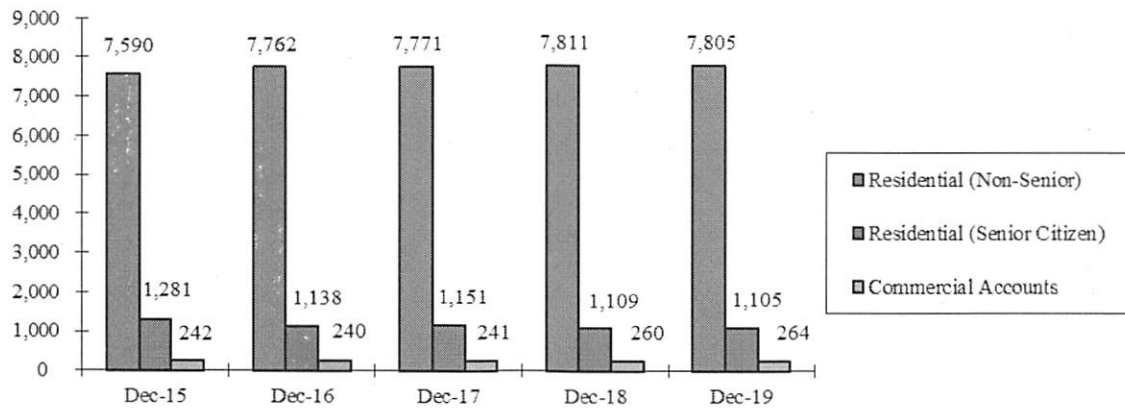
REFUSE COLLECTION

GENERAL INFORMATION:

The Solid Waste Management functions of the City are accounted for in three (3) separate funds - Landfill Operations, Transfer Station Operations, and Refuse Collection. Separating the three activities is required to properly analyze the fee structure and costs within each of the operations. The Landfill operation and Transfer Station operation are detailed in separate budgets which follow.

The Refuse Collection activity involves the pickup of solid waste by refuse trucks in the City of Muscatine. Refuse at residential dwellings is collected once each week. The department also collects refuse from some apartment complexes, commercial businesses, and industrial customers. Non-residential refuse collection is made only upon request, as many businesses contract with private haulers for this service. The breakdown of the number of customers in December for the last five years is as follows:

Refuse Customers by Type



In April 2011 the City began a contracted single-sort curbside recycling program for all residential refuse collection customers. Allied Waste was selected as the contractor. This replaced the previous program which involved recycling trailers located throughout the community. Funding for the curbside recycling program has been incorporated into the refuse collection rates. The cost per customer per month for the curbside recycling program was \$3.05 in the first year of the contract. The contract provided for increases to \$3.14, \$3.23, \$3.33, and \$3.43, respectively, for the 2nd through the 5th years of the contract. Allied Waste provided the containers for each customer as part of that fee.

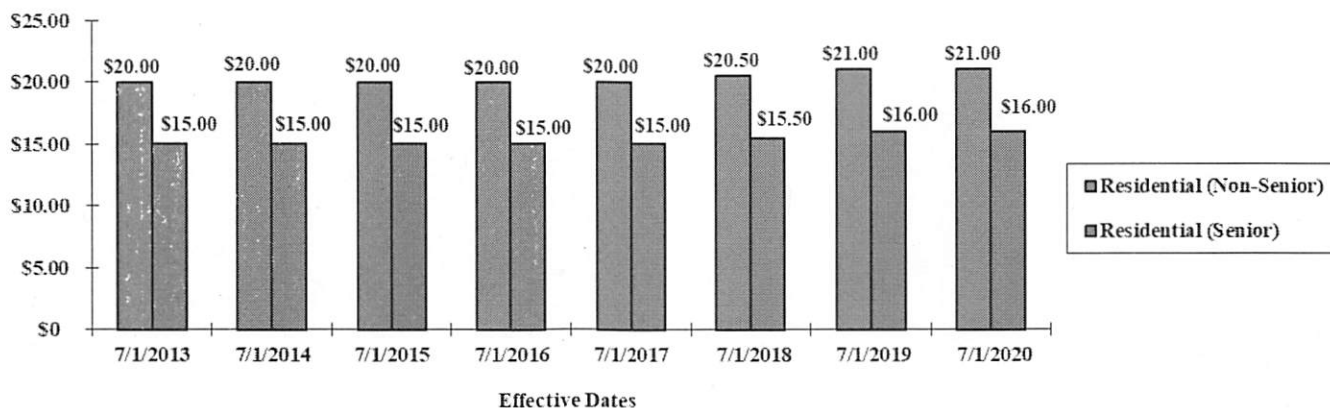
The original contract with Allied Waste (now Republic Services) was scheduled to end on March 31, 2016. In December 2015 City Council approved a 5-year extension to this contract. For the first year of the new contract, the rate remained at \$3.43 per customer per month. For the 2nd through the 5th year of the new contract the per-customer per-month rate increases to \$3.53, \$3.64, \$3.75, and \$3.86. The \$3.64 rate went into effect April 1, 2018, the \$3.75 rate went into effect April 1, 2019, and the \$3.86 rate will go into effect April 1, 2020.

In calendar year 2016 the Refuse Collection activity was performed by five (5) full-time refuse drivers, one (1) solid waste lead worker, a Solid Waste Supervisor, and temporary refuse collection workers. Effective January 1, 2017 the number of full-time drivers was reduced to four (4). The City's first automated (one-

person) truck was placed in service in December 2015 and the 2nd automated vehicle was placed in service in December of 2016. With the 2nd automated vehicle, one less fulltime driver was needed. In addition to regular weekly garbage pickup service, the City provides a curbside pickup service for large refuse items.

As an enterprise fund, it has been necessary to increase rates to assure the service fees properly cover the cost of this operation. The following chart reflects fee charges on a monthly basis for residential customers. The rates increased to \$20.00 and \$15.00 respectively, for regular and senior customers, effective April 1, 2011 when the single sort curbside recycling program was implemented. The rates for both regular residential customers and the senior rates increased by \$.50 per month effective July 1, 2018. This rate increase was needed in order to generate funds to replace one of the regular refuse collection vehicles in 2019/2020. The rates for residential customers were increased by another \$.50 per residential customer per month effective July 1, 2019. This increase was needed to begin to accumulate funds for another automated refuse collection vehicle in 2020/2021. The rate increases were also necessary since the monthly rate for the curbside recycling program increases each year, which impacts the funds available for the regular refuse collection service. No rate increase is budgeted for the 2020/2021 fiscal year.

Refuse Collection Rate History (Rates Per Month)



CURRENT TRENDS AND ISSUES:

All refuse from the City's refuse collection division is delivered to the Transfer Station, compacted, and then taken to the landfill. The 2019/2020 and 2020/2021 budgets each include \$498,000 for Transfer Station fees for disposal of an estimated 8,300 tons of waste at the budgeted rate of \$60.00 per ton.

The 2014/2015 budget included funding to begin implementation of a long-term plan to convert to automated refuse vehicles. The 2014/2015 budget included \$240,000 for one automated refuse collection vehicle and \$150,000 for approximately 3,000 carts for residential customers. This was the first phase of the transition to the automated refuse collection program. The first automated truck was ordered in April of 2015 and encumbered to the 2014/2015 fiscal year budget. With the lead-time on the order, however, the vehicle was not delivered until December of 2015.

The original 2015/2016 budget included a \$130,000 capital outlay allocation for 2,800 additional refuse carts, but it did not include funding for the 2nd automated refuse collection vehicle. The 2015/2016 budget, however, was amended to include the 2nd automated truck. Again, with the long lead-time on the order, it was not delivered until December of 2016. The remaining capital costs of implementing the automated refuse collection program were incurred in 2016/2017 with the purchase of 2,600 refuse carts at a cost of \$117,520. With the 2nd automated truck in service and all of the carts purchased, the savings from this program began to be fully realized beginning in January of 2017.

The revised estimate ending balance for 2016/2017 was projected to be a deficit of \$260,615. This deficit was a planned deficit due to the implementation of the automated refuse collection program. The actual deficit balance was \$236,908, which was \$23,707 less of a deficit than the originally estimated amount.

The revised estimate ending balance for 2017/2018 was projected to be a deficit of \$107,608. This deficit was again a planned deficit due to the implementation of the automated refuse collection program. The actual deficit balance was \$113,072, which was \$5,464 more of a deficit than the originally estimated amount.

The deficit in the Refuse Collection fund was eliminated at the end of the 2018/2019 year and there was a \$46,721 ending balance.

Revised estimate expenditures for 2019/2020 are \$33,200 less than the original budget. This savings is due to the net effect of (1) personal services costs are \$37,000 less than the original budget, (2) commodities are \$2,000 more than the original budget, (3) contractual services are \$20,000 less than the original budget, and (4) capital outlay is \$21,800 more than the original budget. The capital outlay increase is in part due to the actual cost of replacing one of the rear-loading refuse vehicles being \$17,900 over the budget estimate. The revised estimate capital outlay allocation also includes \$5,000 for a shed at the entrance to the Compost Site as further discussed below. The changes in personal services, commodities, and contractual services are primarily related to two significant changes in this operation in the 2019/2020 year.

The first significant change involved changes to the Compost Site operation to only allow City of Muscatine and City of Fruitland residential customers to use the compost facility free of charge. A fee schedule was implemented for non-residents and commercial customers. This required a change of staffing with the former Compost Site Attendant position being eliminated and Compost Site Technicians added. The Technicians will take payments and check identifications (or stickers of residents) to verify whether they are residents of the City of Muscatine or City of Fruitland. This change required a shed to be purchased, with utilities installed, at the entrance to the Compost Site. The primary purpose of this change was to reduce the volume of material to be required to be chipped each year and/or to generate revenues to assist in paying the chipping costs.

The other significant change involves the elimination of Spring Cleanup Week starting in 2020. Cleanup Week will be replaced by a year-round bulky waste pickup program on a call-in basis. The revised estimate allows for a ¾ time Refuse Driver position to be added for this service. This position will work with the fulltime Refuse Driver assigned to the current curbside bulky waste pickup operation.

The budgeted expenditures for 2020/2021 are \$129,900 (5.70%) more than the original 2019/2020 budget, primarily due to a \$119,200 increase in capital outlay. The 2020/2021 proposed budget includes \$260,000 for an additional automated refuse vehicle while the original 2019/2020 budget included \$140,000 for a new rear-loading refuse vehicle. Other changes in the 2020/2021 budget are primarily related to the operational changes discussed above for staffing at the entrance to the Compost Site and for the year-round bulky waste pickup program with the elimination of Spring Cleanup Week. Personal services for 2020/2021 increased by \$30,200, commodities decreased by \$14,300, contractual services decreased by \$8,300, and administrative fees increased by \$3,100.

The 2020/2021 budget includes \$423,000 for the contracted curbside recycling service. The budget also continues to fund the City of Muscatine's portion of the Solid Waste Management Agency annual assessment which began in 2008/2009 (\$64,800).

Refuse collection charges for services revenue are estimated at \$2,327,000 for both the 2019/2020 revised estimate and 2020/2021 budget. As noted previously no rate increase is budgeted for 2020/2021 and rates

will continue at \$21.00 per month for regular residential customers and \$16.00 per month for senior customers. The prior year rate increases that were effective July 1, 2018 and July 1, 2019 were needed in order to accumulate funds to replace refuse collection vehicles. The rate increases were also needed since the monthly rate for the curbside recycling program increases each year, which impacts the funds available for the regular refuse collection operation.

The 2019/2020 and 2020/2021 budgets continue to include allocated costs of Community Services Officer positions in the Community Development department. Those positions deal with nuisance complaints including garbage and junk removal orders. In recent years 75% of the two half-time Community Services Officer positions in the Community Development department were allocated to Refuse Collection. With a retirement in one of the half-time positions, 50% of a fulltime position replaced one of the two previous half-time positions. With the added costs of a fulltime position, which was effective November 25, 2019, 25% of the fulltime Community Services Officer and 50% of the half-time Community Services Officer are being allocated to Refuse Collection. The dollar amount of this allocation is similar to allocating 75% of the previous two half-time positions to Refuse Collection.

GOAL STATEMENT:

To provide efficient and cost effective solid waste collection and recycling systems providing once per week pickup in all residential areas and providing service upon request to commercial and industrial customers to provide a clean and healthy environment for the residents of Muscatine.

PERFORMANCE MEASURES:

	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Estimated 2019/2020	Estimated 2020/2021
Tons of Refuse Collected	8,235	8,164	8,436	8,300	8,300
Regular Residential Customers - December	7,141	7,150	7,190	7,184	7,190
Senior Residential Customers - December	1,138	1,151	1,109	1,105	1,100
Commercial and Industrial Customers - December	240	241	260	264	265
Ripley's Mobile Home Court – Residential Units	279	285	285	285	285
Fruitland Residential Customers – December	336	336	336	336	336
Cleanup Week Collections (Tons)	774	876	542	0 (1)	0 (1)
Single Sort Curbside Recycling (Tons)	1,418	1,267	1,255	1,300	1,300
Curbside Pickups (calendar year)	1,458	1,686	1,628	2,500 (1)	3,000 (1)

1. Spring Cleanup Week will be discontinued beginning in 2020. It will be replaced with a year-round bulky waste pickup program on a call-in basis.

RECENT ACCOMPLISHMENTS:

The Refuse Collection employees continue to provide curbside residential and commercial trash collection in a safe and timely manner. Employee injuries are held to a minimum along with vehicle accidents. The daily challenge of this work and the midwest weather is overcome through teamwork and dedication that the employees demonstrate in their work.

Two new programs were implemented in fiscal year 2019/2020 as discussed above: (1) Establishing non-resident and commercial fees for use of the Compost Site, and (2) Elimination of Spring Cleanup Week with this service replaced by a year-round bulky waste pickup program on a call-in basis.

OBJECTIVES TO BE ACCOMPLISHED IN 2020/2021:

- To continue to monitor and maintain safe and proper equipment operation.
- To complete the implementation, monitor, and evaluate the year-round bulky waste pickup program that has been implemented to replace Spring Cleanup Week.
- To complete the implementation, monitor, and evaluate the new Compost Site operation.
- To continue with public education efforts, not only with trash and recycling education, but also educating residents on programs offered by the City.
- To continue to search for community beautification, sustainability, and environmental programs.
- To review the commercial refuse collection rates and propose revisions if determined to be needed.
- To review options for the Curbside Recycling program when the current contract expires March 31, 2021.

Refuse Collection Fund

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021	Future Year Estimate Budget 2021/2022
Beginning Balance (Deficit), July 1	\$ (236,908) (2)	\$ (113,072)	\$ 43,328	\$ 46,721	\$ 46,721	\$ 145,601	\$ 156,421		\$ 106,821
Revenues									
Charges for Services	\$ 2,219,092	\$ 2,274,887	(3) \$ 2,307,000	(4) \$ 2,327,000	(4) \$ 2,327,000	(4) \$ 2,327,000	\$ 2,327,000		\$ 2,327,000
Sales - Yard Waste Bags	14,652	16,309	16,000	16,000	16,000	16,000	16,000		16,000
Compost Site Fees (4)	77	84	400	7,500	(5) 7,500	(5) 15,000	(5) 15,000		7,500
Rental of Dumpsters	57	0	0	0	0	0	0		0
Interest	0	0	0	0	0	0	0		0
Sales Tax	5,881	6,394	6,000	6,500	6,500	6,500	6,500		6,500
Miscellaneous	941	0	0	3,700	3,700	0	0		0
Transfers In:									
Surcharge Part II	51,920	46,669	0	0	0	0	0		0
Total Revenues	\$ 2,292,620	\$ 2,344,343	\$ 2,329,400	\$ 2,360,700	\$ 2,360,700	\$ 2,364,500	\$ 2,364,500		\$ 2,357,000
Funds Available	\$ 2,055,712	\$ 2,231,271	\$ 2,372,728	\$ 2,407,421	\$ 2,407,421	\$ 2,510,101	\$ 2,520,921		\$ 2,463,821
Expenditures (1)	2,168,784	2,184,550	2,284,200	2,261,820	2,251,000	2,398,200	2,414,100		2,379,140 *
Ending Balance (Deficit), June 30	\$ (113,072) (2)	\$ 46,721 (3)	\$ 88,528 (4)	\$ 145,601 (4)	\$ 156,421 (4)	\$ 111,901	\$ 106,821		\$ 84,681
Increase (Decrease) in Fund Balance	\$ 123,836	\$ 159,793	\$ 45,200	\$ 98,880	\$ 109,700	\$ (33,700)	\$ (49,600)		\$ (22,140)

- Expenditures include changes in compensated absences.
- The fund balance deficit at the end of 2016/2017 was a planned deficit due to capital costs to implement the automated refuse collection program. The deficit was eliminated in 2018/2019 with savings from this program.
- A rate increase went into effect July 1, 2018 in order to begin to accumulate funds to replace one of the regular refuse collection vehicles (estimated at \$140,000). Rates were increased by \$.50 per month for regular and senior residential customers to \$20.50 and \$15.50, respectively. The per-household bills to the City of Fruitland and to Ripley's Mobile Home Court were also increased by \$.50 per month per household. Commercial account rates are evaluated separately.
- An additional rate increase of \$.50 per month for all residential customers went into effect July 1, 2019. This increase was needed to fund increases in costs for the contracted curbside recycling contract and for funding of future refuse collection vehicles. This increased the regular residential rate to \$21.00 per month and the senior rate to \$16.00.
- Non-resident and commercial fees were implemented at the Compost Site beginning in November of 2019. The Revised Estimate for 2019/2020 shows a partial year of revenues from this fee. The 2020/2021 Budget reflects an estimated amount for the first full fiscal year.

* Preliminary FY 22 budgeted expenditures are estimated at FY 21 expenditures without capital x 1.03 plus \$170,000 allowed for capital outlay for FY 22 for an additional regular refuse collection vehicle, etc. (Form 11 FY 22 capital outlay w/o trucks)

APPEARS NO RATE INCREASE NEEDED FOR FY 2020/2021

Function:
Business Type Activity

Department:
Public Works

Activity:
Refuse Collection

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 686,074	\$ 673,822	\$ 681,200	\$ 644,200	\$ 711,400	4.43%
Commodities	61,125	59,486	80,200	82,200	65,900	-17.83%
Contractual Services	1,251,086	1,302,065	1,274,900	1,254,900	1,266,600	-0.65%
Capital Outlay	51,167	16,840	156,900	178,700	276,100	75.97%
Transfers	135,120	133,969	91,000	91,000	94,100	3.41%
Total Expenditures	<u>\$ 2,184,572</u>	<u>\$ 2,186,182</u>	<u>\$ 2,284,200</u>	<u>\$ 2,251,000</u>	<u>\$ 2,414,100</u>	5.69%
Funding Sources						
Charges for Services	\$ 2,219,092	\$ 2,274,887	\$ 2,307,000	\$ 2,327,000	\$ 2,327,000	0.87%
Sales - Yard Waste Bags	14,652	16,309	16,000	16,000	16,000	0.00%
Compost Site Fees	134	84	400	7,500	15,000	3650.00%
Sales Tax	5,881	6,394	6,000	6,500	6,500	8.33%
Interest	-	-	-	-	-	
Miscellaneous	941	-	-	3,700	-	
Total Funding Sources	<u>\$ 2,240,700</u>	<u>\$ 2,297,674</u>	<u>\$ 2,329,400</u>	<u>\$ 2,360,700</u>	<u>\$ 2,364,500</u>	1.51%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time:						
Solid Waste Manager	0.50	0.25 (1)	- (1)	-	-	
Solid Waste & Sewer Systems Manager	-	0.04 (1)	0.08 (1)	0.08	0.08	
Solid Waste Supervisor	0.75	0.75	0.75	0.75	0.75	
Refuse Truck Driver I	4.00	4.00	4.00	4.00	4.00	
Refuse Collection Leadworker	1.00	1.00	1.00	1.00	1.00	
Maintenance Worker II	0.50	0.50	0.50	0.50	0.50	
Community Services Officer (2)	-	-	-	0.15	0.25	
Office Coordinator	-	0.25	0.50	0.50	0.50	
Clerk	0.50	0.25	-	-	-	
Total Full Time	7.25	7.04	6.83	6.98	7.08	
Part Time:						
Compost Site Attendant	0.73	1.05	1.03	0.06	-	
Compost Site Technicians	-	-	-	0.34	0.84	
Community Service Officers (2)	0.75	0.75	0.75	0.27	0.25	
Refuse Driver I (3)	-	-	-	0.24	0.73	
Refuse Collection Laborers	0.72	0.81	0.81	0.81	0.81	
Clerk	-	0.18	0.36	0.37	0.36	
Total	9.45	9.83	9.78	9.08	10.07	\$ 472,800
Employee Benefits						238,600
Total Personal Services						<u>\$ 711,400</u>
<ol style="list-style-type: none"> 1. A Public Works administrative staff reorganization was effective January 1, 2019. 2. 75% of two half-time Community Services Officers were allocated to Refuse Collection to address nuisance complaints in 2017/2018, 2018/2019, and the first 5 months of 2019/2020. Effective November 25, 2019, the allocations changed to 25% of the fulltime Community Services Officer and 50% of one of the half-time Community Services Officers. 3. The 2019/2020 revised estimate and 2020/2021 budget allow for a 3/4 time Refuse Collection Driver for the year-round bulky waste program which will replace Spring Cleanup Week. 						

Capital Outlay			
<i>Item</i>	<i>Quantity</i>	<i>Replacement</i>	<i>Amount</i>
Automated Refuse Collection Vehicle	1	Additional	\$ 260,000
Curbside Refuse Containers	60	Yes	6,000
Dumpsters (2 Yard, 3 Yard, and 4 Yard)	14	Yes	10,100
			<u>\$ 276,100</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE		DEPARTMENT: PUBLIC WORKS						ACTIVITY: REFUSE COLLECTION			
ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)
PERSONAL SERVICES											
41XXX	REGULAR SALARIES & WAGES	\$372,253	\$363,467	\$361,800	\$85,635	\$277,820	\$363,455	\$363,500	\$381,200	\$381,200	
42XXX	PART TIME SALARIES & WAGES	78,253	81,029	91,600	11,969	39,186	51,155	61,500	58,800	91,600	
43XXX	OVERTIME SALARIES & WAGES	9,837	11,117	12,000	4,201	7,799	12,000	12,000	12,000	12,000	
44XXX	OTHER SALARIES & WAGES	3,533	3,835	4,000	1,047	2,775	3,822	3,800	4,000	4,000	
45XXX	PENSION & RETIREMENT	74,719	76,183	79,300	16,975	55,311	72,286	74,000	75,000	80,600	
46XXX	INSURANCE	147,479	138,191	132,500	36,753	92,549	129,302	129,400	141,500	142,000	
	SUBTOTAL	\$686,074	\$673,822	\$681,200	\$156,580	\$475,440	\$632,020	\$644,200	\$672,500	\$711,400	\$0
COMMODITIES											
51XXX	OFFICE SUPPLIES	\$0	\$0	\$200	\$0	\$600	\$600	\$600	\$300	\$300	\$0
52XXX	OPERATING SUPPLIES	61,125	59,486	78,900	13,597	66,903	80,500	80,500	64,500	64,500	\$0
53XXX	REPAIR & MAINTENANCE SUPPLIES	0	0	1,100	0	1,100	1,100	1,100	1,100	1,100	0
	SUBTOTAL	\$61,125	\$59,486	\$80,200	\$13,597	\$68,603	\$82,200	\$82,200	\$65,900	\$65,900	\$0
CONTRACTUAL SERVICES											
61XXX	PROFESSIONAL FEES	\$25,633	\$23,311	\$25,600	\$5,332	\$20,168	\$25,500	\$25,500	\$25,600	\$25,600	\$0
62XXX	TECHNICAL SERVICES	984,774	984,136	1,004,100	249,039	756,761	1,005,800	986,800	1,017,600	998,600	0
63XXX	RENTALS	0	3,000	4,000	0	4,000	4,000	0	4,000	0	0
64XXX	TRAVEL AND EDUCATION	1,375	1,602	1,800	75	1,725	1,800	1,800	1,800	1,800	0
65XXX	COMMUNICATIONS & UTILITIES	19,198	17,180	20,600	895	19,705	20,600	20,600	20,600	20,600	0
66XXX	INSURANCE	18,984	16,475	18,100	0	18,700	18,700	18,700	18,800	18,800	0
67XXX	REPAIR & MAINTENANCE SERVICES	130,494	185,055	129,000	41,265	87,735	129,000	129,000	129,000	129,000	0
68XXX	AID TO AGENCIES	64,747	64,747	64,800	0	64,800	64,800	64,800	64,800	64,800	0
69XXX	MISCELLANEOUS	5,881	6,559	6,900	175	7,525	7,700	7,700	7,400	7,400	0
	SUBTOTAL	\$1,251,086	\$1,302,065	\$1,274,900	\$296,781	\$981,119	\$1,277,900	\$1,254,900	\$1,289,600	\$1,266,600	\$0
CAPITAL OUTLAY											
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0	0
73XXX	IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
74XXX	EQUIPMENT	51,167	16,840	156,900	9,900	168,800	178,700	178,700	276,100	276,100	0
	SUBTOTAL	\$51,167	\$16,840	\$156,900	\$9,900	\$168,800	\$178,700	\$178,700	\$276,100	\$276,100	\$0
9XXXX	TRANSFERS	\$135,120	\$133,969	\$91,000	\$19,025	\$71,975	\$91,000	\$91,000	\$94,100	\$94,100	
	TOTAL EXPENDITURES	\$2,184,572	\$2,186,182	\$2,284,200	\$495,883	\$1,765,937	\$2,261,820	\$2,251,000	\$2,398,200	\$2,414,100	\$0

SOLID WASTE MANAGEMENT FUNDS

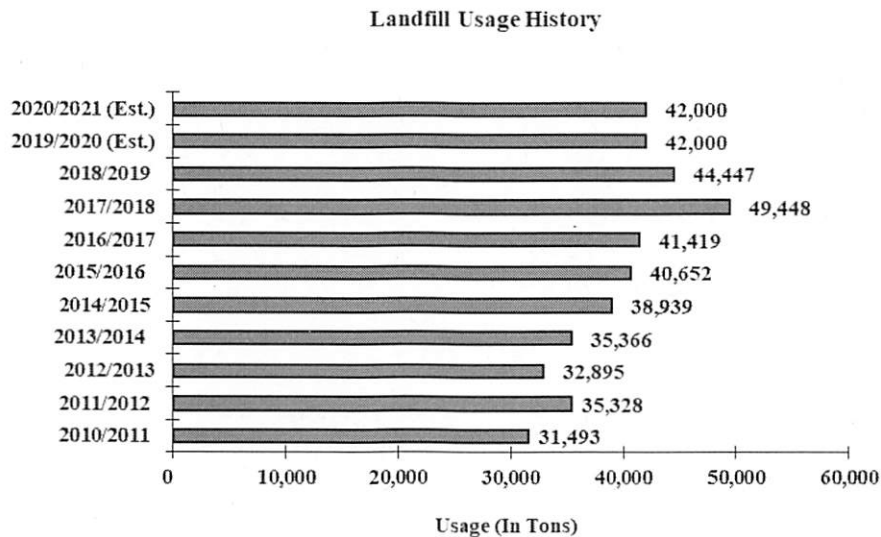
LANDFILL OPERATIONS

GENERAL INFORMATION:

The Solid Waste Management funds consist of three (3) operations, Refuse Collection, Landfill Operations, and Transfer Station Operations. The City is a member of the Muscatine County Solid Waste Management Agency. This agency contracts with the City of Muscatine to operate the landfill. The Agency is responsible for the disposal of solid waste in Muscatine County. The Transfer Station opened in August of 1995. This facility is used as a staging area for recycling, refuse collection, and the transfer of non-recyclable items to the landfill.

Under the terms of the agreement between the Solid Waste Management Agency and the City, the City is responsible for the costs incurred in the operation of the sanitary landfill, the maintenance of the entrance road, the cost of purchasing the landfill site, and certain special engineering fees. The City establishes an annual price per ton for waste disposal at the landfill. Beginning in 2008/2009 the Agency reinstated an annual assessment to each of its members in a total annual amount of \$117,200. This was to assist in reducing the accumulated deficit in this fund.

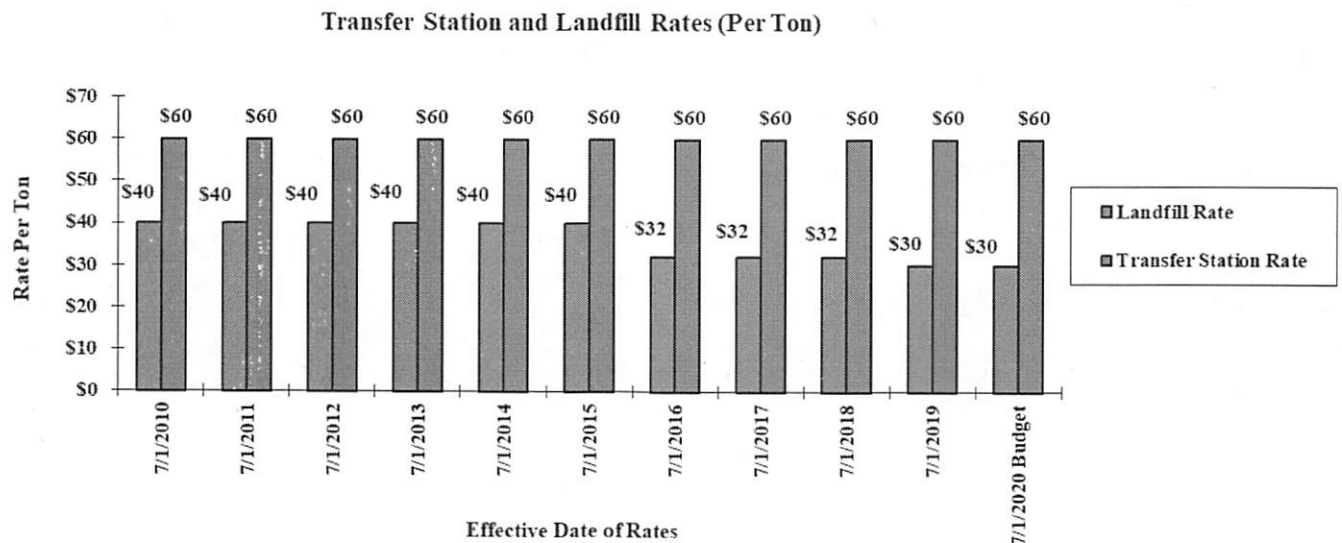
The following chart shows the tons of waste disposed of at the landfill since 2010/2011 as well as the projected waste volumes for 2019/2020 and 2020/2021.



Volumes at the landfill have fluctuated over the years shown above and the number and types of users have changed. The State of Iowa has also enacted regulations for volume reduction and restrictions on materials that can be deposited in landfills. The increase in waste volume in 2017/2018 can be attributed to the June 2017 hailstorm that damaged roofs and siding of numerous homes and businesses in the community.

The following chart shows the Transfer Station regular rates since the 2010/2011 year and the portion of the transfer station fee paid to the Landfill fund. The regular Transfer Station rate has been \$60.00 per ton since July 1, 2009 and that rate includes the portion of the rate the Transfer Station pays the Landfill as disposal fees. The landfill portion of the disposal rate increased from \$25 to \$40/ton July 1, 2009 due to the significant cost of developing the next landfill cells. Effective July 1, 2016 the portion of the transfer station rate paid to the landfill was decreased from \$40 to \$32 per ton for the full rate tonnage accepted at the

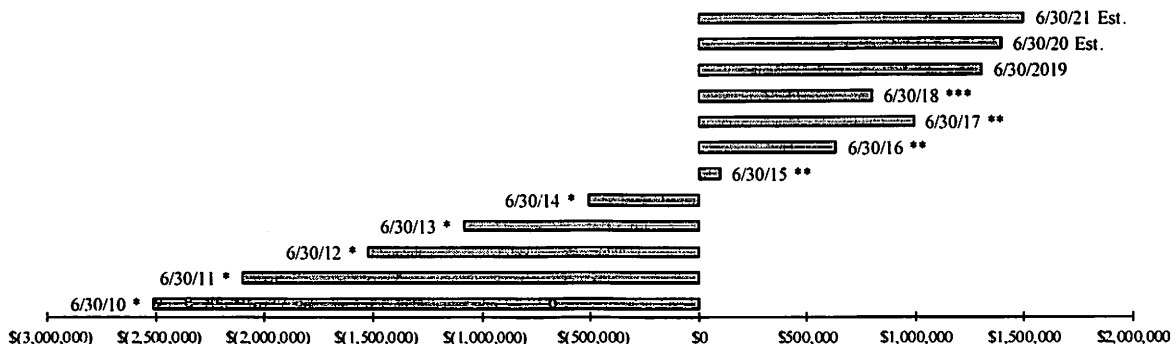
Transfer Station. This allowed more funds to remain in the Transfer Station fund for needed capital expenditures for that operation. This reduction was possible due to the elimination of the deficit in the Landfill fund and the funds accumulated for construction of the next landfill cell. For 2019/2020 the landfill portion of the transfer station rate decreased to \$30 per ton for the full rate tonnage and that rate has been continued in the 2020/2021 budget. This change was needed to continue to fund capital expenditures at the Transfer Station.



In addition to the rates shown in the table above, in 2009/2010 the City began offering industrial contracts for refuse disposal whereby industries can enter into an agreement with the City to dispose of their waste at the Transfer Station and be directly billed for the disposal fees. Under these agreements the industries qualified for a discounted industrial rate of \$50/ton of which \$30 of this rate was paid to the Landfill. In 2010 five new industrial contracts were negotiated which were expected to bring 5,000 tons of additional waste volume to the landfill each year. These were three-year contracts with variable disposal rates. All of the industrial contracts were first extended through June 30, 2015 and were further extended through June 30, 2020. Under the new contracts the original industrial waste contracts were reduced by \$5/ton from \$50/ton to \$45/ton, with \$25 of the \$45 rate paid to the Landfill. The negotiated contracts were each reduced by \$2.50/ton.

The fund balance for the Landfill Operation has varied over the past ten (10) years. The following is a summary of actual and projected fund balances (deficits).

Landfill Fund Balance (Deficit) History



- * Beginning June 30, 2003 there were interim loans to fund cell closure costs, costs to develop new cells, and other landfill capital and operating costs.
- ** The deficit was eliminated in 2014/2015 and funds began to be accumulated for design and construction of the next landfill cell.
- *** There were sufficient funds available to fund construction of the next landfill cell in the 2017/2018 fiscal year and still keep a positive balance in this fund.

The deficit fund balances through June 30, 2014 were due to costs for capital projects at the landfill, costs to complete the purchase of landfill property formerly leased, loss of revenue due to capacity issues, and increased regulatory requirements. In 2007/2008 \$767,200 in capital expenditures were required including \$417,600 to develop the Phase II cell, \$180,000 for drainage and erosion control, \$58,000 for improvements to the side slope of Phase II, and \$35,000 for a tarp system to use as daily cover. Due in part to the June 1, 2007 tornado, the Phase I cell was at capacity and was required to be closed prior to completion of the new cell. This required waste to be hauled to the Scott County Landfill and resulted in the loss of revenue to the Muscatine Landfill of approximately \$400,000. These factors combined to result in the \$1,026,781 deficit in the landfill fund as of June 30, 2008. The deficit increased to \$2,211,935 as of June 30, 2009 and to \$2,512,600 as of June 30, 2010 due primarily to costs to develop two new cells (III and IV) which were estimated to have a combined capacity of 298,800 tons and have an expected life of 8.5 years based on estimated waste volumes. The deficit was projected to be incrementally reduced as the capacity of those cells was filled. The industrial contracts were a significant factor in the elimination of the deficit. The fund balance at the end of 2016/2017 was \$993,064. This balance plus the revenues received in 2017/2018 were sufficient to fund costs for construction of the next landfill cell and still maintain a positive balance of \$801,328 as of June 30, 2018. The fund balance increased to \$1,305,972 as of June 30, 2019 and it is projected to increase to \$1,397,372 at the end of fiscal year 2019/2020, and further increase to \$1,501,572 at the end of the 2020/2021 fiscal year.

CURRENT TRENDS AND ISSUES:

The tipping fee rate at the Transfer Station was increased to \$60 per ton effective July 1, 2009 with \$40 of this rate being credited to the Landfill and the remaining \$20 to the Transfer Station. This increase was directly related to capital costs for constructing the Phase III and IV cells as well as capital costs to close previous ravines. With this increase the landfill saw waste volume in 2009/2010 decrease to 29,916 tons. With the continuing deficit in the Landfill fund, the Solid Waste Agency and the City considered implementing flow control measures which would have required all waste generated in the Agency area to be brought to the Transfer Station and Landfill. Area businesses and the Chamber requested a committee be formed of business leaders, city staff, an Agency member, and others, to discuss the impacts that flow control

would have on area businesses and possible alternate solutions. The Committee's recommendations included allowing for additional negotiated industrial contracts which would bring additional waste volume and revenue to the Landfill and a long-term financial plan to incrementally reduce the Landfill Fund deficit with the goal of having it eliminated by the time the next landfill cell would need to be constructed. City Council approved the Committee's recommendations at their October 7, 2010 meeting and five new industrial contracts were entered into which were expected to bring in an estimated additional 5,000 tons of waste and \$180,000 of revenues annually over the three years of the agreements. These agreements, as well as the original industrial agreements, were extended through June 30, 2015 and have been further extended through June 30, 2020. The reduction in the deficit was \$411,988 in 2010/2011, an additional \$582,320 reduction in the deficit (to \$1,518,292) in 2011/2012, a further reduction of \$435,957 (to \$1,082,335) in 2012/2013, an additional \$573,309 reduction (to \$509,026) in 2013/2014, and a \$608,274 reduction (to a positive balance of \$100,576) in 2014/2015. These reductions in the deficit were slightly higher than the targeted reductions in the original financial plan.

The revised estimate expenditures for 2019/2020 are \$17,600 higher than the original budget. This overall increase is primarily due to the net effect of (1) a \$42,000 increase in contractual services which includes an increase in engineering fees and allows for additional contracted landfill operator costs, (2) a \$68,700 decrease in capital outlay with all of the \$250,000 allocation for ground water remediation work in the original budget not expected to be expended this year, and (3) a \$43,100 increase in transfers. The increase in transfers allows for the transfers to the Landfill Closure and Post-Closure Reserves to be at the same level as the prior year.

Revised estimate landfill fees are estimated at \$1,217,100, which is \$52,400 less than the originally budgeted amount of \$1,269,500. This reduction is due to a projected decrease in waste volume from 44,000 tons in the original budget to 42,000 tons based on actual waste volume for the first half of the fiscal year.

Landfill expenditures budgeted for 2020/2021 are \$4,700 (.4%) higher than the original 2019/2020 budget. The waste volume for 2020/2021 is estimated at 42,000 tons which is 2,000 tons less than the original 2019/2020 budget and the same as the 2019/2020 revised estimate. The overall increase in expenditures is due to the net effect of (1) a \$3,000 increase in personal services costs, (2) a \$136,800 increase in contractual services which allows for a \$140,000 increase in landfill operator costs, (3) a \$180,000 decrease in capital outlay, and (4) a \$44,900 increase in transfers.

The capital outlay allocation for 2020/2021 totals \$120,000 and includes (1) \$40,000 to replace two pumps and improve the pump house building, and (2) allows for \$100,000 in ground water remediation improvements that may be required by the IDNR. The original 2019/2020 budget included a \$250,000 allocation for possible ground water remediation improvements. Those funds are not expected to be fully expended in 2019/2020 and \$100,000 of this allocation has been carried forward to fiscal year 2020/2021. For the 2019/2020 budget, the landfill engineer identified a number of potential improvement projects that the IDNR may require. While the 2019/2020 budget allowed for several of these improvements, the improvements may or may not be necessary or mandated by the IDNR based on continued testing and sampling at the Landfill.

Landfill fees for 2020/2021 are budgeted at \$1,217,100 based on an estimated 42,000 tons. This is \$52,400 less than the original budget for 2019/2020 and the same as the 2019/2020 revised estimate. This 42,000 ton waste estimate includes 28,500 tons at the full \$30 rate (\$855,000), 6,100 tons at the \$25 industrial contract rate (\$152,500), and 7,400 tons at the negotiated industrial rates (\$209,600). The industrial and negotiated industrial contract rates are the rates in the 5-year contracts which began July 1, 2015. The revenue from the negotiated contracts is all credited to the Landfill fund. The waste tonnage and revenue estimates for 2020/2021 are based on successfully re-negotiating and extending the current industrial contracts that run through June 30, 2020.

With the projected landfill revenues and expenditures, the landfill fund balance is projected to increase by \$91,400 to \$1,397,672 at the end of the 2019/2020 fiscal year. The fund balance at the end of the 2020/2021 fiscal year is estimated to increase by \$104,200 to \$1,501,572. The fund balance will allow for any IDNR mandated costs that may be needed and also allows sufficient funding for construction of the next landfill cell. Having sufficient funds available for construction of the Cell #5 in 2017/2018 without an interim loan, shows the success of the long-term deficit reduction/financing plan developed and implemented in 2010.

Private firms have been used to operate the landfill under contractual agreements with the City. The current contract with Dick Doyle Excavating is for \$25,000 per month (\$300,000 annually) and runs through June 30, 2021. Other significant items in the budget are leachate hauling and analysis, engineering services, and payment of the State surcharge fees.

The State landfill surcharge was reduced from \$3.75 to \$3.65 per ton in 2002/2003 since the area landfills met the State-mandated waste reduction requirements. Of the \$3.65 per ton rate, \$2.10 per ton is required to be paid to the State and the remaining \$1.55 per ton can be retained by the City in special reserves required to be used for specific purposes. Payments to the State are estimated at \$88,200 for both the 2019/2020 revised estimate and 2020/2021 budget based on an estimated 42,000 tons of waste. The surcharge funds retained by the City are estimated at \$65,100 for both 2019/2020 and 2020/2021. These funds are accounted for in the Landfill Surcharge Reserve Funds.

The Iowa Department of Natural Resources (IDNR) has specific requirements for the use of the local surcharge funds with the specific eligible uses of each portion of the surcharge funds to be reported quarterly to the IDNR. Part I of the retained surcharge funds are required to be used for local planning and environmental protection activities. Part II funds are required to be used for waste reduction, recycling, and small business pollution prevention purposes. In 2019/2020 and 2020/2021 it is estimated that there will be \$21,000 in Part I funds each year which will be transferred to the Landfill fund for qualifying expenditures and an estimated \$44,100 of Part II funds which will be transferred to the Transfer Station fund for qualifying expenditures.

The IDNR regulations also provide that funds must be set aside annually for Landfill closure and post closure costs. The estimated amount to be transferred to the Closure Reserve in both 2019/2020 and 2020/2021 is \$155,200 and the amount to be transferred to the Post-Closure Reserve for both of these years is estimated at \$47,300.

GOAL STATEMENT:

To provide a facility for the disposal of solid waste collected in Muscatine County in an efficient and effective manner and in accordance with environmentally sound practices established by the Environmental Protection Agency (EPA) and Iowa Department of Natural Resources (IDNR) and in accordance with the agreement with the Muscatine County Solid Waste Management Agency.

PERFORMANCE MEASURES:

	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Estimated 2019/2020	Estimated 2020/2021
Tons of Waste Disposed	41,419	49,448 *	44,447	42,000	42,000
Estimated Landfill Capacity Remaining (Tons)	25,000 **	350,751 ***	306,304	264,304	222,304
Years of Current Landfill Space Remaining (Estimate)	.5 **	7 ***	6.5	5.5	4.5
Leachate Collected in Gallons	1,831,513	2,246,828	4,312,136	2,500,000	2,000,000

* The waste volume increase in 2017/2018 includes disposal of debris and damaged building materials from the 2017 tornado, wind storm, and hail storm.

** The prior year remaining capacity was found to be less than previously anticipated.

*** The Landfill capacity increased in December of 2017 with the opening of Cell #5.

RECENT ACCOMPLISHMENTS:

The current landfill cell (#5) continues to be used for debris disposal. A recent airspace analysis shows that there is approximately six and one half years of capacity left in this cell. Leachate compliance issues are being handled and leachate management is going well. A leachate seep presented a challenge in July but an extraction well was installed and is working well.

OBJECTIVES TO BE ACCOMPLISHED IN 2020/2021:

- To identify areas in closed cells that may need to be corrected by filling and grading. This will help reduce the amount of leachate being generated and thus reduce costs to haul and treat leachate.
- To review the operations contract and update where needed; also to begin the Request for Proposals process for selection of a landfill operator. (Current contract runs through June 30, 2021)
- To continue to explore methods to reduce operating costs and to extend the life of the landfill.

Landfill Operations

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 993,064	\$ 801,328	\$ 1,341,728	\$ 1,305,972	\$ 1,305,972	\$ 1,364,904	\$ 1,397,372	
Revenues								
Charges for Services	\$ 1,485,289	\$ 1,334,760	\$ 1,269,500	\$ 1,217,100 (3)	\$ 1,217,100 (3)	\$ 1,217,100 (3)	\$ 1,217,100 (3)	
Agency Assessment (2)	116,702	117,652	117,200	117,200	117,200	117,200	117,200	
Interest	28,213	67,739	20,000	20,000	20,000	21,100	21,100	
Industry Contribution	10,000	0	0	0	0	0	0	
Other	0	0	0	1,200	1,200	0	0	
Transfers In:								
Landfill Surcharge Reserve	24,724	22,223	22,000	21,000 (4)	21,000 (4)	21,000 (4)	21,000 (4)	
Total Revenues	\$ 1,664,928	\$ 1,542,374	\$ 1,428,700	\$ 1,376,500	\$ 1,376,500	\$ 1,376,400	\$ 1,376,400	\$ 0
Funds Available	\$ 2,657,992	\$ 2,343,702	\$ 2,770,428	\$ 2,682,472	\$ 2,682,472	\$ 2,741,304	\$ 2,773,772	\$ -
Expenditures (1)	1,856,664	1,037,730	1,267,500	1,317,568	1,285,100	1,294,400	1,272,200	
Ending Balance, June 30	\$ 801,328	\$ 1,305,972	\$ 1,502,928	\$ 1,364,904	\$ 1,397,372	\$ 1,446,904	\$ 1,501,572	\$ 0
Increase (Decrease) in Fund Balance	\$ (191,736)	\$ 504,644	\$ 161,200	\$ 58,932	\$ 91,400	\$ 82,000	\$ 104,200	\$ 0

- Expenditures include changes in compensated absences.
- An Agency assessment was implemented beginning in 2008/2009 as part of the original plan to eliminate the accumulated deficit in this fund.
- The revenue estimate for the 2019/2020 revised estimate and the 2020/2021 budget are based on a total of 42,000 tons with 28,500 tons at \$60/ton plus 6,100 tons at the industrial rate of \$45/ton, plus \$209,610 from the negotiated industrial contracts which is passed through to the Landfill.
- The 2019/2020 and 2020/2021 transfers from the Landfill Surcharge Reserve are based on 42,000 tons at \$.50 per ton.

Explanation of Changes in Fund Balances:

There was an accumulated deficit in this fund in previous years due to the reduced waste volumes being received at the landfill as well as landfill capital costs. This deficit was eliminated during the 2014/2015 year and funds started to be accumulated for construction of the next cell. The cell construction cost and related engineering totaled \$739,800 which was included in 2017/2018 expenditures. These costs resulted in the fund balance decrease in 2017/2018. Funds are again being accumulated for future landfill capital costs.

Landfill Surcharge Reserve Part I
Local Planning and Environmental Protection Activities

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Revenues								
Transfers In								
Surcharge Fees	24,724	22,223	22,000	21,000	21,000 (1)	21,000	21,000 (1)	
Funds Available	\$ 24,724	\$ 22,223	\$ 22,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ -
Expenditures								
Transfers to Landfill Fund	24,724	22,223	22,000	21,000	21,000	21,000	21,000	
Ending Balance, June 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Increase (Decrease) in								
Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

1. Transfers are based on 42,000 tons for the 2019/2020 Revised Estimate and the 2020/2021 Budget at \$.50/ton.

Landfill Surcharge Reserve Part II

Waste Reduction, Recycling, and Small Business Pollution Prevention

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Revenues								
Transfers In								
Surcharge Fees	51,920	46,669	46,200	44,100	44,100 (1)	44,100	44,100 (1)	
Funds Available	\$ 51,920	\$ 46,669	\$ 46,200	\$ 44,100	\$ 44,100	\$ 44,100	\$ 44,100	\$ 0
Expenditures								
Transfers to Transfer Station Fund	51,920	46,669	46,200	44,100	44,100	44,100	44,100	
Ending Balance, June 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Increase (Decrease) in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

1. Transfers are based on 42,000 tons for the 2019/2020 Revised Estimate and the 2020/2021 Budget at \$1.05/ton.

Landfill Closure Reserve (1)

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 897,991	\$ 897,991	\$ 1,147,515	\$ 1,053,224	\$ 1,053,224	\$ 1,208,424	\$ 1,208,424	
Revenues								
Transfers In								
Landfill Fund	124,724	155,233	124,800	155,200	155,200 (2)	155,200	155,200 (2)	
Funds Available	\$ 1,022,715	\$ 1,053,224	\$ 1,272,315	\$ 1,208,424	\$ 1,208,424	\$ 1,363,624	\$ 1,363,624	\$ 0
Expenditures	0	0	0	0	0	0	0	0
Ending Balance, June 30	\$ 1,022,715	\$ 1,053,224	\$ 1,272,315	\$ 1,208,424	\$ 1,208,424	\$ 1,363,624	\$ 1,363,624	\$ 0
Increase (Decrease) in Fund Balance	\$ 124,724	\$ 155,233	\$ 124,800	\$ 155,200	\$ 155,200	\$ 155,200	\$ 155,200	\$ 0

1. This reserve is required to be established to pay for the closure costs for the currently permitted landfill area.
2. Transfers to this reserve are determined annually based on the required annual engineering report submitted to the Iowa Department of Natural Resources. Estimated amounts are reflected since the actual amounts have not yet been determined.

Landfill Post-Closure Reserve (1)

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 940,638	\$ 940,638	\$ 1,003,587	\$ 987,926	\$ 987,926	\$ 1,035,226	\$ 1,035,226	
Revenues								
Transfers In	31,449	47,288	31,500	47,300	47,300 (2)	47,300	47,300 (2)	
Landfill Fund								
Funds Available	\$ 972,087	\$ 987,926	\$ 1,035,087	\$ 1,035,226	\$ 1,035,226	\$ 1,082,526	\$ 1,082,526	\$ 0
Expenditures	0	0	0	0	0	0	0	0
Ending Balance, June 30	\$ 972,087	\$ 987,926	\$ 1,035,087	\$ 1,035,226	\$ 1,035,226	\$ 1,082,526	\$ 1,082,526	\$ 0
Increase (Decrease) in Fund Balance	\$ 31,449	\$ 47,288	\$ 31,500	\$ 47,300	\$ 47,300	\$ 47,300	\$ 47,300	\$ 0

1. Landfill owners are required to monitor and maintain landfill sites for 30 years after landfills are closed. Funds are required to be set aside annually in order to accumulate funds for this purpose.
2. Transfers to this reserve are determined annually based on the required annual engineering report submitted to the Iowa Department of Natural Resources. Estimated amounts are reflected since the actual amounts have not yet been determined.

Function:
Business Type

Department:
Public Works

Activity:
Landfill Operations

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 69,108	\$ 63,325	\$ 66,700	\$ 66,400	\$ 69,700	4.50%
Commodities	14,267	6,351	17,400	18,400	17,400	0.00%
Contractual Services	565,508	623,450	599,400	641,900	736,200	22.82%
Capital Outlay	923,949	15,928	300,000	231,300	120,000	-60.00%
Transfers	288,817	329,113	284,000	327,100	328,900	15.81%
Total Expenditures	<u>\$ 1,861,649</u>	<u>\$ 1,038,167</u>	<u>\$ 1,267,500</u>	<u>\$ 1,285,100</u>	<u>\$ 1,272,200</u>	0.37%
Funding Sources						
Charges for Services	\$ 1,485,289	\$ 1,334,760	\$ 1,269,500	\$ 1,217,100	\$ 1,217,100	-4.13%
Agency Assessment	116,702	117,653	117,200	117,200	117,200	0.00%
Industry Contribution	10,000	-	-	-	-	-
Interest	28,213	67,739	20,000	20,000	21,100	5.50%
Other	-	-	-	1,200	-	-
Transfers In:						
Surcharge Reserve	24,724	22,223	22,000	21,000	21,000	-4.55%
Total Funding Sources	<u>\$ 1,664,928</u>	<u>\$ 1,542,375</u>	<u>\$ 1,428,700</u>	<u>\$ 1,376,500</u>	<u>\$ 1,376,400</u>	-3.66%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time:						
Solid Waste Manager	0.35	0.18 *	-	-	-	
Solid Waste & Sewer System Manager	-	0.18 *	0.35	0.35	0.35	
Solid Waste Supervisor	0.25	0.25	0.25	0.25	0.25	
Total Full Time	0.60	0.60	0.60	0.60	0.60	\$ 48,500
Employee Benefits						21,200
Total Personal Services						<u>\$ 69,700</u>
* Public Works reorganization effective January 1, 2019.						

Capital Outlay			
Item	Quantity	Replacement	Amount
Allowance for Groundwater Remediation Projects (if needed)			\$ 100,000
Replace Ward Avenue Pump	1		5,000
Replace Inside Pump	1		5,000
Replace Inside of Pump House Building	1		10,000
			<u>\$ 120,000</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE				DEPARTMENT: PUBLIC WORKS						ACTIVITY: LANDFILL OPERATIONS			
ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REQUEST FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021		
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)		
PERSONAL SERVICES													
41XXX	REGULAR SALARIES & WAGES	\$44,581	\$43,283	\$46,300	\$11,323	\$34,913	\$46,236	\$46,200	\$48,500	\$48,500			
42XXX	PART TIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0			
43XXX	OVERTIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0			
44XXX	OTHER SALARIES & WAGES	204	156	200	46	111	157	200	200	200			
45XXX	PENSION & RETIREMENT	7,370	7,376	7,900	1,932	5,986	7,918	7,900	8,300	8,300			
46XXX	INSURANCE	16,953	12,510	12,300	3,412	8,640	12,052	12,100	12,700	12,700			
SUBTOTAL		\$69,108	\$63,325	\$66,700	\$16,713	\$49,650	\$66,363	\$66,400	\$69,700	\$69,700	\$0		
COMMODITIES													
51XXX	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
52XXX	OPERATING SUPPLIES	5,303	2,424	4,500	1,270	4,230	5,500	5,500	6,700	4,500	0		
53XXX	REPAIR & MAINTENANCE SUPPLIES	8,964	3,927	12,900	2,292	10,608	12,900	12,900	12,900	12,900	0		
SUBTOTAL		\$14,267	\$6,351	\$17,400	\$3,562	\$14,838	\$18,400	\$18,400	\$19,600	\$17,400	\$0		
CONTRACTUAL SERVICES													
61XXX	PROFESSIONAL FEES	\$44,274	\$63,486	\$53,000	\$24,493	\$36,707	\$61,200	\$61,200	\$52,900	\$52,900	\$0		
62XXX	TECHNICAL SERVICES	404,542	451,503	428,300	78,002	350,298	428,300	465,800	568,300	568,300	0		
63XXX	RENTALS	1,475	440	2,500	0	2,500	2,500	2,500	2,500	2,500	0		
64XXX	TRAVEL AND EDUCATION	1,098	1,457	1,500	620	880	1,500	1,500	1,500	1,500	0		
65XXX	COMMUNICATIONS & UTILITIES	2,701	3,149	3,000	671	2,329	3,000	3,000	3,000	3,000	0		
66XXX	INSURANCE	4,152	2,355	2,600	0	3,600	3,600	3,600	3,700	3,700	0		
67XXX	REPAIR & MAINTENANCE SERVICES	3,250	7,723	16,000	0	16,000	16,000	16,000	16,000	16,000	0		
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0	0		
69XXX	MISCELLANEOUS	104,016	93,337	92,500	0	88,300	88,300	88,300	88,300	88,300	0		
SUBTOTAL		\$565,508	\$623,450	\$599,400	\$103,786	\$500,614	\$604,400	\$641,900	\$736,200	\$736,200	\$0		
CAPITAL OUTLAY													
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0			
73XXX	IMPROVEMENTS	886,874	0	250,000	0	250,000	250,000	180,000	0	100,000			
74XXX	EQUIPMENT	37,075	15,928	50,000	1,305	50,000	51,305	51,300	140,000	20,000			
SUBTOTAL		\$923,949	\$15,928	\$300,000	\$1,305	\$300,000	\$301,305	\$231,300	\$140,000	\$120,000	\$0		
9XXXX	TRANSFERS	\$288,817	\$329,113	\$284,000	\$14,875	\$312,225	\$327,100	\$327,100	\$328,900	\$328,900			
TOTAL EXPENDITURES		\$1,861,649	\$1,038,167	\$1,267,500	\$140,241	\$1,177,327	\$1,317,568	\$1,285,100	\$1,294,400	\$1,272,200	\$0		

SOLID WASTE MANAGEMENT FUNDS

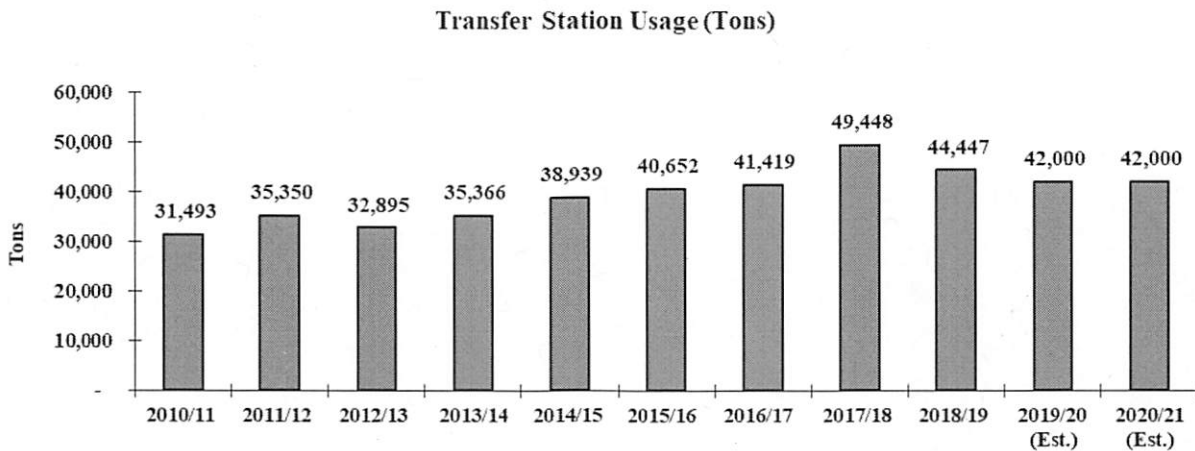
TRANSFER STATION OPERATIONS

GENERAL INFORMATION:

The Transfer Station opened in August of 1995. Project costs totaled approximately \$10,128,000. The Solid Waste and Sewer System Manager oversees the operation of the Transfer Station. The primary responsibilities of this position involve overseeing the transfer station operation as well as the overall coordination of the refuse collection, transfer station, landfill, and collection and drainage functions.

CURRENT TRENDS AND ISSUES:

Waste volumes at the Transfer Station have varied as shown in the table below. The local economy as well as the July 1, 2009 rate increase impacted the transfer station waste volume. Revenues and expenditures for the 2019/2020 revised estimate and 2020/2021 budget have each been based on 42,000 tons of waste. The higher waste volume in 2017/2018 was due to debris from the 2017 tornado, wind storm, and hail storm.



For the 2009/2010 budget, the transfer station tipping fee was increased from \$41.00 to \$60.00 per ton, primarily due to landfill cell development costs which resulted in a deficit of over \$2 million in the Landfill fund. The landfill portion of the fee was increased from \$25.00 to \$40.00 per ton. In past years rates were held at a lower level due to concerns that increasing this rate may result in the loss of waste volume to Illinois landfills which have lower tipping fees. The rate increase was needed to generate funding to reduce the accumulated deficits in both the Landfill and Transfer Station funds.

With significant deficits in both the Landfill and Transfer Station funds, the Solid Waste Agency and the City considered implementing flow control measures which would have required all waste generated in the Agency's area to be brought to the Transfer Station and Landfill. Area businesses and the Chamber requested a committee be formed of business leaders, city staff, an Agency member, and others, to discuss the impacts that flow control would have on area businesses and possible alternate solutions. The Committee's recommendations included allowing for additional negotiated industrial contracts which

would bring additional waste volume and revenue to the Landfill. City Council approved the Committee's recommendations at their October 7, 2010 meeting and five new industrial contracts were entered into which were estimated to bring in an additional 5,000 tons of waste and \$180,000 of revenues annually over a three year period. These negotiated industrial contracts as well as the original industrial contracts were all extended through June 30, 2015 and were further extended through June 30, 2020. Under the contract extensions the original industrial waste contracts were reduced by \$5/ton from \$50/ton to \$45/ton, with \$25 of the \$45 rate paid to the Landfill. The negotiated contracts were each reduced by \$2.50/ton. While revenue from the negotiated industrial contracts passes through the Transfer Station budget as tipping fees, this additional revenue was directed toward the accumulated deficit in the Landfill fund and is not providing any funding for the Transfer Station.

In 2010/2011 the City made several operational changes to reduce the deficit in the Transfer Station fund and also made a \$200,000 transfer from the Refuse Collection fund to the Transfer Station fund to help eliminate the deficit balance. This resulted in a smaller deficit of \$12,874 at the end of 2010/2011. An additional \$50,000 transfer from the Refuse Collection fund was made in 2011/2012 which resulted in a \$15,485 positive balance in this fund at the end of 2011/2012. The Transfer Station fund balance increased to \$32,669 at the end of 2012/2013, decreased to \$24,338 at the end of 2013/2014, decreased to a \$21,449 deficit at the end of 2014/2015, and further decreased to a \$57,857 deficit at the end of 2015/2016.

As noted above, all of the revenue from the negotiated industrial contracts was directed to the Landfill fund to reduce the accumulated deficit in that fund and those contracts were extended through June 30, 2020. The Transfer Station has had minimal fund balances in recent years in part due to crediting all of the revenue from the negotiated contracts to the Landfill fund. As a result, the Transfer Station fund has been "absorbing" the direct and indirect costs for processing the waste from these contracts.

After the 2016/2017 budget was adopted the City Council approved a change in the portion of the Transfer Station fee paid to the landfill to address the deficit in the Transfer Station fund and to address equipment replacement needs at that facility. This was reviewed with the Chamber Landfill Committee at their May 13, 2016 meeting and the Committee recommended that the allocation of the \$60 full rate tipping fee be changed from \$40 Landfill/\$20 Transfer Station to \$32 Landfill/\$28 Transfer Station for a two-year period (2016/2017 and 2017/2018). This allocation change allowed for the purchase of a new track loader funded from a separate internal loan and also eliminated the budget deficit in the Transfer Station fund with a positive \$166,418 fund balance at the end of 2016/2017.

In 2017/2018 there was a total of \$219,732 in capital outlay expenditures including \$150,382 to replace the wheel loader and \$69,350 for improvements to the tunnel scale and tunnel door. There was deficit fund balance of \$60,468 in the Transfer Station fund on June 30, 2018.

Due to continuing capital outlay and deferred maintenance needs at the Transfer Station, the allocation of the full rate tipping fee was continued at the \$32 Landfill/\$28 Transfer Station allocation rate for the 2018/2019 fiscal year. This allocation rate allowed funds to be included in the 2018/2019 budget for replacement of the exterior scale. There was a \$3,826 fund balance deficit at the end of the 2018/2019 fiscal year.

The 2019/2020 revised estimate expenditures are \$45,700 less than the original budget. This overall decrease is due to the net effects of (1) an increase in personal services costs of \$5,100, (2) a \$3,400 increase in commodities, (3) a \$39,000 decrease in contractual services, and (4) a \$15,200 decrease in capital outlay since the actual cost of replacing one of the transfer trailers was less than budgeted. The contractual services decrease includes reductions of \$52,400 in landfill fees and \$25,100 in waste hauling

services, both due to the estimated 42,000 tons of waste compared to the 44,000 ton estimate in the original budget. A \$39,500 increase in equipment maintenance costs partially offset the savings in the other areas.

The 2019/2020 budget included a change in the allocation of the full rate tipping fee to \$30 Landfill and \$30 Transfer Station (changed from \$32 Landfill/\$28 Transfer Station). The original 2019/2020 budget was based on 44,000 tons of waste.

Revised estimate tipping fee revenue is estimated at \$2,194,100, which is \$92,400 less than the original budget. This decrease is due to the estimated decrease in tonnage from the 44,000 in the original budget to 42,000 in the revised estimate. Based on revised estimate revenues and expenditures, a positive fund balance of \$77,674 is projected for June 30, 2020.

The budgeted expenditures for 2020/2021 are \$169,163 (7.3%) less than the original 2019/2020 budget. The 2020/2021 budget is based on 42,000 tons of waste, which is a 2,000 ton decrease from the original 2019/2020 budget and the same as the 2019/2020 revised estimate. The \$169,163 overall expenditure decrease is due to the net effect of (1) a \$9,400 increase in personal services costs, (2) a \$66,700 decrease in contractual services primarily due to reduced landfill and hauling fees with the reduced waste volume, (3) a \$79,500 decrease in capital outlay, and (4) a \$32,363 decrease in transfers.

The 2020/2021 budgeted tipping fees are estimated at \$2,194,100 based on the 42,000 tonnage estimate. This is a decrease of \$92,400 from the original budget and the same as the 2019/2020 revised estimate. Other revenue for both 2019/2020 and 2020/2021 include \$60,000 from renting the former recycling portion of the Transfer Station to the Water Pollution Control Plant to be used for the new High Strength Waste Receiving Station. This revenue replaced the lease revenue in previous years from Republic Services for that portion of the building. The Republic lease expired June 30, 2019 and they were not interested in renewing the lease. The Transfer Station fund balance is estimated at \$282,637 at the end of the 2020/2021 fiscal year.

The 2019/2020 revised estimate and 2020/2021 budget include payments of \$72,700 and \$40,137, respectively, on the internal loans used to purchase equipment for the Transfer Station since the Transfer Station operating budget has not had sufficient funds available for major capital purchases. The payment in 2020/2021 is the final payment on the internal loans.

As noted previously, the allocation of the full Transfer Station tipping fee rate is budgeted to continue at \$30 Landfill and \$30 Transfer Station in 2020/2021. This allocation change has assisted in providing funding to address capital and deferred maintenance needs at the Transfer Station and resulted in the positive fund balances in both the 2019/2020 revised estimate and 2020/2021 budget.

GOAL STATEMENT:

To operate the Transfer Station/Recycling Facility in an environmentally sound and fiscally responsible manner in order to provide for solid waste handling and disposal for the City of Muscatine and the Muscatine County Solid Waste Management Agency.

PERFORMANCE MEASURES:

	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Estimated 2019/2020	Estimated 2020/2021
Tons of Waste Processed	41,419	49,448	44,447	42,000	42,000
Tons Recycled (Contractor) – Republic Services	1,418	1,411	1,256	1,300	1,300
Gallons of Waste Oil Collected	4,840	6,440	5,200	5,500	5,500

RECENT ACCOMPLISHMENTS:

Staff at the Transfer Station have been working on improving efficiencies with the loading and hauling of materials. This includes working with the contract hauler and contract operator at the landfill to maximize weight of loads and better utilize time in the day to ensure the tipping floor is kept as empty as possible.

The diversion of utility poles has started. Utility poles are difficult to manage on the tipping floor, cause damage to transfer trailers when hauled, and take up vital space in the landfill. The diversion of these poles is now taking place at the Compost Site where they will be used in the construction of bunkers for yard waste, compost, and wood mulch.

The recycling side of the transfer station is currently under construction for the addition of the High Strength Waste Receiving Station. This facility will divert food waste from the tipping floor and convert it into natural gas at the treatment plant in a digester currently being refurbished.

OBJECTIVES TO BE ACCOMPLISHED IN 2020/2021:

- To continue to improve operating efficiencies and identify maintenance practices that will reduce costs or extend the life of equipment and repairs to that equipment.
- To continue to look for materials that can be diverted from being landfilled and methods to achieve this goal.
- To continue training employees in proper and safe operating practices

Transfer Station Operations Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance (Deficit), July 1	\$ 166,418	\$ (60,468)	\$ (25,968)	\$ (3,826)	\$ (3,826)	\$ 70,638	\$ 77,674	
Revenues								
Charges for Services	\$ 2,321,391	\$ 2,318,615	\$ 2,286,500	(2) \$ 2,194,100	(3) \$ 2,194,100	(3) \$ 2,194,100	(3) \$ 2,194,100	(3)
Household Hazardous Waste	0	35	300	300	300	300	300	
Recycling Commissions	9,925	10,264	7,000	7,000	7,000	7,000	7,000	
Recycling Center Rental Fees	21,417	22,021	60,000	60,000	60,000	60,000	60,000	
Sales Tax	27,055	11,960	12,000	12,000	12,000	12,000	12,000	
Electronic Waste Disposal Fees	14,830	11,749	13,000	13,000	13,000	13,000	13,000	
Appliance Disposal Fees	9,562	8,275	8,500	8,500	8,500	8,500	8,500	
Sale of Equipment	0	1,161	0	0	0	0	0	
Other	412	3,735	0	0	0	0	0	
Interest	0	144	0	0	0	0	0	
Transfers In:								
Surcharge Reserve	51,920	46,669	46,200	44,100	44,100	44,100	44,100	
Closure Reserve	0	0	0	0	0	0	0	
Total Revenues	\$ 2,456,512	\$ 2,434,628	\$ 2,433,500	\$ 2,339,000	\$ 2,339,000	\$ 2,339,000	\$ 2,339,000	\$ 0
Funds Available	\$ 2,622,930	\$ 2,374,160	\$ 2,407,532	\$ 2,335,174	\$ 2,335,174	\$ 2,409,638	\$ 2,416,674	\$ -
Expenditures (1)	2,683,398	2,377,986	2,303,200	2,264,536	2,257,500	2,876,037	2,134,037	
Ending Balance (Deficit), June 30	\$ (60,468)	\$ (3,826)	\$ 104,332	\$ 70,638	\$ 77,674	\$ (466,399)	\$ 282,637	\$ 0
Note Deficit with Tipping Floor								
Increase (Decrease) in Fund Balance	\$ (226,886)	\$ 56,642	\$ 130,300	(3) \$ 74,464	(3) \$ 81,500	\$ (537,037)	\$ 204,963	\$ 0

- Expenditures include changes in compensated absences.
- The revenue estimate for the 2019/2020 budget was based on a total of 44,000 tons with 28,300 tons at \$60/ton plus 8,400 tons at the industrial rate of \$45/ton plus \$210,500 from the negotiated industrial contracts which is passed through to the Landfill.
- The revenue estimates for the 2019/2020 revised estimate and the 2020/2021 budget are based on a total of 42,000 tons with 28,500 tons at \$60/ton plus 6,100 tons at the industrial rate of \$45/ton, plus \$209,610 from the negotiated industrial contracts which is passed through to the Landfill.

Explanation of Changes in Fund Balances:

The deficit balances in this fund in recent years were primarily due to reduced waste volumes and crediting all of the revenue from the negotiated industrial contracts to the Landfill fund. Beginning in the 2016/2017 revised estimate, the portion of the full \$60/ton rate paid to the Landfill was decreased from \$40/ton to \$32/ton. Beginning in 2019/2020 the Landfill portion of the full \$60/ton rate was decreased to \$30/ton. This allowed for more of the tipping fee funds to remain in the Transfer Station fund for capital outlay and deferred maintenance needs.

Function:
Business Type

Department:
Public Works

Activity:
Transfer Station

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 257,603	\$ 265,778	\$ 270,300	\$ 275,400	\$ 279,700	3.48%
Commodities	35,392	27,396	32,300	35,700	32,300	0.00%
Contractual Services	2,106,270	1,885,263	1,839,200	1,800,200	1,772,500	-3.63%
Capital Outlay	219,732	118,981	85,000	69,800	5,500	-93.53%
Transfers	78,800	78,900	76,400	76,400	44,037	-42.36%
Total Expenditures	<u>\$ 2,697,797</u>	<u>\$ 2,376,318</u>	<u>\$ 2,303,200</u>	<u>\$ 2,257,500</u>	<u>\$ 2,134,037</u>	-7.34%
Funding Sources						
Charges for Services	\$ 2,321,391	\$ 2,318,615	\$ 2,286,500	\$ 2,194,100	\$ 2,194,100	-4.04%
Recycling Commissions	9,925	10,264	7,000	7,000	7,000	0.00%
Recycling Center Rental	21,417	22,021	60,000	60,000	60,000	0.00%
Sales Tax	27,055	11,960	12,000	12,000	12,000	0.00%
Tire, E-Waste, Appliance Charges	24,392	20,024	21,800	21,800	21,800	0.00%
Miscellaneous Sales	-	1,161	-	-	-	
Other	412	3,914	-	-	-	
Transfer from Surcharge Reserve	51,920	46,669	46,200	44,100	44,100	-4.55%
Total Funding Sources	<u>\$ 2,456,512</u>	<u>\$ 2,434,628</u>	<u>\$ 2,433,500</u>	<u>\$ 2,339,000</u>	<u>\$ 2,339,000</u>	-3.88%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time:						
Solid Waste Manager	0.15	0.15 *	-	-	-	
Solid Waste & Sewer System Manager	-	- *	0.08	0.08	0.08	
Equipment Operator III	1.00	1.00	1.00	1.00	1.00	
Equipment Operator I	1.00	1.00	1.00	1.00	1.00	
Maintenance Worker II	0.50	0.50	0.50	0.50	0.50	
Clerk	0.50	0.50	0.50	0.50	0.50	
Total Full Time	3.15	3.15	3.08	3.08	3.08	
Part Time:						
Clerk	-	0.19 *	0.38	0.38	0.38	
Total	3.15	3.34	3.45	3.45	3.45	\$ 171,400
Employee Benefits						108,300
Total Personal Services						<u>\$ 279,700</u>
* Public Works staff reorganization effective January 1, 2019.						

Capital Outlay			
<i>Item</i>	<i>Quantity</i>	<i>Replacement</i>	<i>Amount</i>
Printer/Copier/Fax	1	Yes	\$ 5,500

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE		DEPARTMENT: PUBLIC WORKS							ACTIVITY: TRANSFER STATION			
ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REQUEST FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021	
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)	
PERSONAL SERVICES												
41XXX	REGULAR SALARIES & WAGES	\$149,325	\$150,729	\$153,000	\$41,718	\$115,733	\$157,451	\$157,400	\$157,800	\$157,800		
42XXX	PART TIME SALARIES & WAGES	0	8,462	12,900	7,046	6,643	13,689	13,700	13,600	13,600		
43XXX	OVERTIME SALARIES & WAGES	15,778	14,526	11,400	5,688	5,712	11,400	11,400	11,400	11,400		
44XXX	OTHER SALARIES & WAGES	888	936	1,000	291	771	1,062	1,100	1,100	1,100		
45XXX	PENSION & RETIREMENT	27,045	29,320	30,500	8,844	22,022	30,866	30,800	31,400	31,400		
46XXX	INSURANCE	64,567	61,805	61,500	14,008	46,960	60,968	61,000	64,400	64,400		
SUBTOTAL		\$257,603	\$265,778	\$270,300	\$77,595	\$197,841	\$275,436	\$275,400	\$279,700	\$279,700	\$0	
COMMODITIES												
51XXX	OFFICE SUPPLIES	\$3,803	\$2,790	\$3,700	\$1,788	\$1,912	\$3,700	\$3,700	\$3,700	\$3,700	\$0	
52XXX	OPERATING SUPPLIES	26,579	22,389	25,900	2,623	24,877	27,500	27,500	25,900	25,900	0	
53XXX	REPAIR & MAINTENANCE SUPPLIES	5,010	2,217	2,700	1,532	2,968	4,500	4,500	2,700	2,700	0	
SUBTOTAL		\$35,392	\$27,396	\$32,300	\$5,943	\$29,757	\$35,700	\$35,700	\$32,300	\$32,300	\$0	
CONTRACTUAL SERVICES												
61XXX	PROFESSIONAL FEES	\$3,063	\$6,773	\$3,900	\$0	\$3,600	\$3,600	\$3,600	\$3,700	\$3,700	\$0	
62XXX	TECHNICAL SERVICES	1,948,290	1,745,219	1,688,100	405,728	1,210,372	1,616,100	1,609,100	1,617,400	1,610,400	0	
63XXX	RENTALS	0	0	500	0	500	500	500	500	500	0	
64XXX	TRAVEL AND EDUCATION	1,565	2,615	2,400	825	1,575	2,400	2,400	2,400	2,400	0	
65XXX	COMMUNICATIONS & UTILITIES	33,095	33,384	38,700	6,773	32,927	39,700	39,700	39,700	39,700	0	
66XXX	INSURANCE	16,952	15,456	17,200	0	16,600	16,600	16,600	16,700	16,700	0	
67XXX	REPAIR & MAINTENANCE SERVICES	64,314	61,732	66,300	40,585	65,215	105,800	105,800	76,800	76,800	0	
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0	0	
69XXX	MISCELLANEOUS	38,991	20,084	22,100	1,938	20,562	22,500	22,500	22,300	22,300	0	
SUBTOTAL		\$2,106,270	\$1,885,263	\$1,839,200	\$455,849	\$1,351,351	\$1,807,200	\$1,800,200	\$1,779,500	\$1,772,500	\$0	
CAPITAL OUTLAY												
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0	0	
73XXX	IMPROVEMENTS	0	0	0	0	0	0	0	650,000	0	0	
74XXX	EQUIPMENT	219,732	118,981	85,000	0	69,800	69,800	69,800	90,500	5,500		
SUBTOTAL		\$219,732	\$118,981	\$85,000	\$0	\$69,800	\$69,800	\$69,800	\$740,500	\$5,500	\$0	
9XXXX	TRANSFERS	\$78,800	\$78,900	\$76,400	\$925	\$75,475	\$76,400	\$76,400	\$44,037	\$44,037		
TOTAL EXPENDITURES		\$2,697,797	\$2,376,318	\$2,303,200	\$540,312	\$1,724,224	\$2,264,536	\$2,257,500	\$2,876,037	\$2,134,037	\$0	

WATER POLLUTION CONTROL FUND

GENERAL INFORMATION:

The Water Pollution Control Fund consists of two reserve funds, one bond sinking fund and six (6) operating activities. In order to provide a comprehensive picture of the financial status as an enterprise fund, it is necessary to review the reserve funds and each of the activities within the Water Pollution Control Fund.

RESERVE FUNDS

Water Pollution Control Plant (WPCP) Replacement Reserve. This reserve was known as the E.P.A. Replacement Reserve through the 2006/2007 year. This reserve was originally required under the terms and conditions of the receipt of federal funds for the construction of the Water Pollution Control Plant in 1976. The reserve is used to fund the replacement of equipment at the plant. According to the terms of the original agreement between the EPA and the City, a transfer of \$90,000 annually was required to be made from the Water Pollution Control Operating fund. The funding transfers to this reserve for 2006/2007 through 2010/2011 were each set at \$270,000. The transfer was reduced to \$200,000 in 2011/2012 and that funding amount continued through 2015/2016. This reduction was due to funding the new West Hill Sewer Separation Long-Term Financing Plan Reserve discussed below. In 2016/2017 the budgeted transfer was increased by \$500,000 (to \$700,000) so there would be sufficient funds available in this reserve for the High Strength Waste Receiving Station project as further discussed below. The \$700,000 funding transfer was continued in the 2017/2018 and 2018/2019 budgets to fund the new High Strength Waste Receiving Station. The transfer for 2019/2020 and 2020/2021 has been set at \$400,000 as recommended in the 2018 sewer rate study.

In 2009/2010 through 2012/2013 a total of approximately \$2 million from this reserve was used as part of the overall financing of the Water Pollution Control Comprehensive Plant Improvement project. The primary funding source for the Comprehensive Plant Improvement project was a State Revolving Fund Loan in the amount of \$16,500,000 with the \$2,000,000 from this reserve used to reduce the overall debt financing for this project. The contract for this project was awarded in the fall of 2008 and the contract was closed out in June of 2013.

In 2011/2012 through 2013/2014 this reserve funded a total of approximately \$289,600 for the upgrade of the Slough/Sunset Park pump stations. This reserve also funded the Lab Renovation project that was completed in 2014/2015 at a total cost of \$760,400. Engineering design for the new High Strength Waste Receiving Station began in 2013/2014 and was completed in 2019. An estimated \$3 million has been included in the 2019/2020 revised estimate to fund the final engineering costs and contract and equipment costs for this project. The \$800,000 cost of the digester conversion portion of the project was included in the May 2018 bond issue. The Water Pollution Control operations budget will fund the annual debt service payments on this portion of the 2018 bond issue.

West Hill Sewer Separation Long-Term Financing Plan Reserve. In January of 2012 City staff working with Public Financial Management (PFM), the City's financial consultant, completed a long-term plan for financing the West Hill Sewer Separation project. This \$50+ million project is mandated by an E.P.A. Consent Order to be completed by 2028. This plan was updated in 2017. Plans are to complete this project in phases over the next eight years. The 80% allocation of Local Option Sales Taxes approved by voters to be used for storm and sanitary sewer improvements will provide funding for a portion of the project costs. The referendum to extend this tax from its expiration date of June 30, 2019 through June 30, 2034 was held on

March 6, 2018, and the tax was again approved by voters with 88% voting in favor of the extension.

Local option taxes will need to be supplemented with other resources to complete the scheduled work on this project. This reserve fund was established in 2011/2012 to accumulate funds to assist in financing this project. The 2011/2012 through 2020/2021 budgets each included \$200,000 in transfers from the Water Pollution Control fund. Like amounts for those same years are being transferred from the Collection and Drainage fund. Annual allocations from both of these funds are proposed to continue to be set aside each year throughout the project. Based on the assumptions used in the long-term financial plan, the Local Option Sales Tax funds and funds from this reserve are expected to be sufficient to cash flow project costs until 2023 when a State Revolving Fund (SRF) loan will be needed to fund the remaining project costs.

SEWER BOND SINKING FUND

The City used the State Revolving Fund (SRF) Loan program to finance \$16.5 million of the cost for the Comprehensive Plant Facilities Improvement project. Interest was at an effective rate of 3.25%. The effective interest rate on this loan was reduced to 2.00% as of December 1, 2018. Under the SRF Loan program, the City is required to transfer funds on a monthly basis into the Sewer Bond Sinking fund. Transfers to this fund in 2019/2020 and 2020/2021 are \$922,970 and \$932,015, respectively. Interest payments are \$222,220 in 2019/2020 and \$208,220 in 2020/2021. The principal payments on this loan are \$700,000 in 2019/2020 and \$723,000 in 2020/2021.

CONSTRUCTION FUNDS

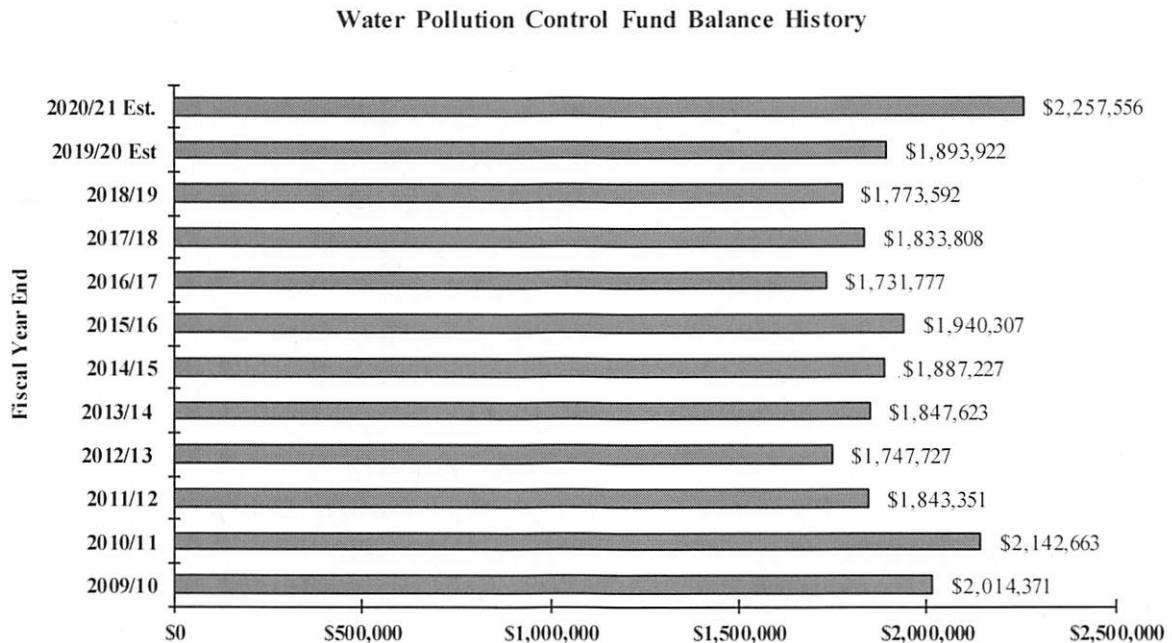
The existing Water Pollution Control Plant was completed in the fall of 1976. A renovation project was initiated in 1984 and completed in 1989 which included major rehabilitation of the plant equipment and major changes in both the wet process and the sludge disposal program. The total cost of the project was \$8.9 million. A Plant Modifications Project was completed in 1999. This project included construction of a new grit facility for grit removal, cleaning, and storage.

A comprehensive Water Pollution Control Plant review was completed in 2006. Recommendations from this review included reconstruction of existing processes with upgrades directed toward process optimization through equipment upgrades, operational flexibility, and optimizing energy utilization. The total cost of these improvements was approximately \$18.5 million with \$2 million funded from the WPCP Replacement Reserve and \$16.5 million from the State Revolving Fund Loan program. Construction on this project began in December, 2008 and the contract for this project was closed out in June of 2013.

Construction is nearing completion on the High Strength Waste Receiving Station for the WPCP. This was originally planned to be a new facility at the Water Pollution Control Plant. The initial bids for the project, however, were significantly higher than originally estimated and this facility is now being constructed in the former recycling area of the Transfer Station. This facility will accept FOG (Fats, Oils, and Grease) waste from local restaurants and other food waste. This waste helps produce methane gas in the Plant's anaerobic digesters. This gas can be used to run the boilers, heat buildings, and produce fuel. The City will receive disposal fees from waste haulers, greatly reduce carbon emissions, and save on energy costs at the Plant.

WATER POLLUTION CONTROL OPERATING FUND

As the Muscatine Water Pollution Control Plant is substantially dependent on the waste from its major industrial customers, their economic growth substantially impacts the fund balance of this fund. The following chart shows the Water Pollution Control fund balance history.



The fund balances listed above fluctuated partially as a result of variable volumes received from industrial customers. In addition, the City increased rates during this time period to cover inflationary cost increases and to ensure sufficient funds would be available for the debt service requirements on the State Revolving Fund (SRF) Loan. In 2010/2011 there was a principal payment on the SRF loan but the interest paid was based on the loan funds drawn down through that date. The full annual debt payments on the SRF loan (approximately \$1,061,000) began in 2011/2012. The lower fund balances in 2016/2017, 2017/2018, and 2018/2019 were due to \$500,000 increases in the transfers to the Plant Replacement Reserve in these years. Those increased transfers were needed to fund the High Strength Waste Receiving Station project.

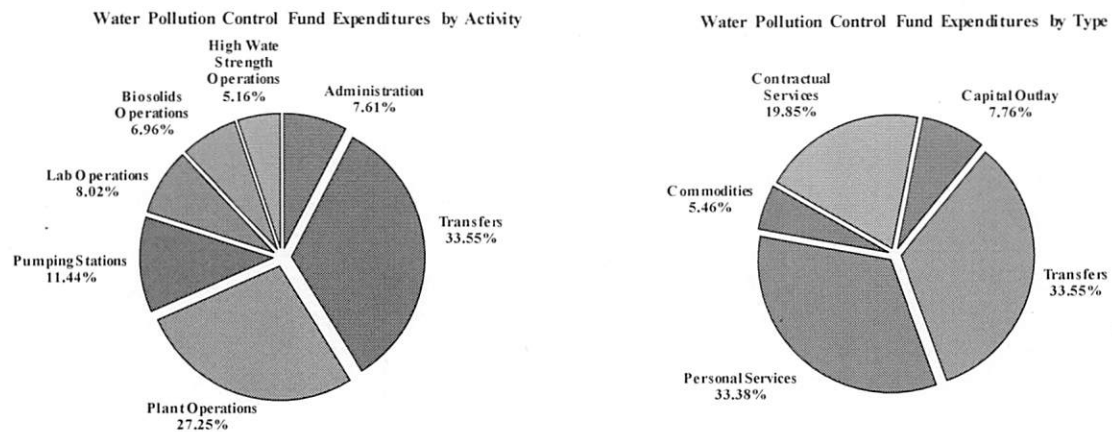
In 2002 the City contracted for consultant services to assist in developing a new sewer rate structure. One component of the new rate structure was a multi-year contract with the City's major industrial sewer customer which provides a guaranteed minimum of industrial sewer revenue. Another component was to provide for a separate "Collection and Drainage" charge as part of all residential and commercial customer sewer bills. With the implementation of the new rate structure, the Collection and Drainage activity, formerly accounted for within the Water Pollution Control Fund, is now accounted for as a separate fund.

The rate structure adopted in 2003 also included rate adjustments to be effective July 1, 2004 and July 1, 2005. Sewer rates were also adjusted for the 2006/2007 year. This was a single year rate change since the results of the plant review were not yet known. Rates were set for a two-year period for 2007/2008 and 2008/2009 based on the preliminary cost estimate for plant improvements. As part of the financing of the Water Pollution Control Comprehensive Plant Facilities Improvement project, City Council in the spring of 2009 approved rate increases of approximately 5% per year for a four-year period with these rate increases effective July 1, 2009, 2010, 2011 and 2012.

In 2013 the City contracted for another rate study and the resolution adopting the recommended rates was approved by City Council in August of 2013. This resolution set both sewer and collection drainage rates for a 5-year period through June 30, 2018. The sewer rates reflected annual 3% increases with the first year rates effective September 1, 2013 and thereafter 3% annual rate increases effective July 1, 2014 through July 1, 2017.

The 2017/2018 budget included funds for a new rate study with those rates to be effective July 1, 2018 and annually thereafter for the next four years. The rate study recommended 3% annual increases in sewer rates and 2% annual increases in collection and drainage rates to be effective each July 1 from 2018 to 2022.

The Water Pollution Control Fund consists of six different activities, including administration, plant operations, pumping stations, laboratory operations, biosolids operations, and the new high strength waste receiving station. Full-time equivalent employees for these six activities total 20.25 for 2020/2021. The specific employee allocations are detailed in each of the six (6) activity budgets. The following charts show the distribution of budgeted expenditures by activity and by type for 2020/2021:



The past fiscal years have been challenging times for the City in operating its water pollution control system. Major changes have taken place in the operation of the facility, the character of the waste being treated, and the volume of waste received. In addition, with the reconstruction and equipment upgrades, the city is striving to further increase operating efficiency and flexibility as well as optimizing energy utilization at the plant. With careful planning and financial management, the City has provided and will continue to provide an excellent facility which will treat wastewater and meet Federal and State regulations at a reasonable cost.

CURRENT TRENDS AND ISSUES:

The 2019/2020 revised estimate expenditures are \$3,600 less in total than the original budget. There were increases or decreases in each of the individual activity budgets including (1) a \$6,300 increase in the Water Pollution Control Administration budget, (2) a \$52,300 increase in the Plant Operations budget primarily due to an increase in the transfer needed to fund the Nutrient Reduction Alternatives Study, (3) an \$8,200 decrease in the Pumping Stations budget, (4) a \$6,900 increase in the Lab budget, (5) a \$3,700 increase in the Biosolids budget, and (6) a \$64,600 decrease in the High Strength Waste Operations activity due to this operation starting later than allowed for in the original budget.

The 2020/2021 budgeted expenditures of \$5,466,366 are \$107,896 (2.0%) more than the original 2019/2020 budget. This overall increase is due to (1) a \$53,700 (3.0%) increase in personal services costs, (2) a \$34,600 (13.1%) increase in commodities, (3) a \$95,400 (9.6%) increase in contractual services, (4) a \$400 increase in capital outlay, and (5) a \$76,204 decrease in transfers. The increase in commodities includes \$24,000 for the purchase of eight (8) geo bags to be used for the dredging operation and \$9,900 increase in diesel fuel for the operation High Strength Waste Receiving Station operation. The increase in contractual services includes a \$35,200 increase in communications and utilities due to the High Strength Waste Operation. The other increases in contractual services are primarily for increased repair and maintenance services. The original budget for the current year included a \$90,000 transfer to fund the Nutrient Reduction Alternate Study. The cost of this study has been increased to \$138,000 in the 2019/2020 revised estimate. This project is scheduled to be completed in 2019/2020, which accounts for the decrease in transfers for 2020/2021.

As noted previously, the 2018 sewer rate study recommended a 3% increase in sewer rates to be effective July 1, 2020.

GOAL STATEMENT:

To operate the Muscatine Water Pollution Control Operations in a manner to assure that all residential, commercial, and industrial wastewater is treated in an environmentally sound, efficient, and cost effective manner to meet the requirements established by Federal and State regulatory agencies.

PERFORMANCE MEASURES:

Fiscal Year Measures		Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Estimated 2019/2020	Estimated 2020/2021
Million Cubic Feet of Wastewater Treated		234.9	171.4 *	318.7	238.0	240.0
Biological Oxygen Demand Treated (1,000 lbs/yr.)		3,689	2,673 *	3,633	3,440	3,360
Total Suspended Solids Treated (1,000 lbs/yr.)		2,863	1,983 *	2,739	2,470	2,860
Number of Customer Bills	Industrial	100	105	115	120	130
	Non-Industrial	<u>110,396</u>	<u>110,735</u>	<u>110,956</u>	<u>111,000</u>	<u>111,000</u>
	Total	110,496	110,840	111,071	111,120	111,130

* There was a bypass of the Papoose Lift Station in 2017/2018 due to a force main break.

Calendar Year Measures	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Estimated 2020
High Strength Solid Waste Received in Tons	N/A	N/A	N/A	N/A	8,000
HSW Liquid Waste Received in Gallons (1)	1,392,925	844,639	2,730,813	2,500,000	3,000,000
Gallons of Sludge/Number of Acres (2)	5,939,290/ 67	4,850,293/ 438	3,591,746/ 311	5,976,114/ 460	6,775,000/ 490
Lift Station Preventive Maintenance Tasks	9,757	9,454	9,259	4,500 (3)	9,000
Lift Station Corrective Work Orders	135	119	102	110	100
Plant Preventive Maintenance Tasks	14,950	12,362	11,277	4,272 (3)	11,000
Plant Corrective Work Orders	136	125	115	229 (3)	140

1. Volumes of HSW liquid and solid waste can vary if large loads come in from one source that does not have a consistent need for services.
2. Crops were not out until late October 2018 and an early freeze shortened the season.
3. Implementation of the new Preventive Maintenance software is not complete. The lower preventative maintenance tasks in 2019 is due to loss of personnel and delays in implementing the new Preventative Maintenance system.

RECENT ACCOMPLISHMENTS:

The Water and Resource Recovery Facility (WRRF) is the proposed new name of what was once the Water Pollution Control Plant, the Wastewater Treatment Plant, and the Sewer Plant. This evolution is important as it describes better what the department does within the community. While wastewater treatment is still the primary function, there is much more going on in this operation. The largest change is the MARRVE movement. MARRVE (Muscatine Area Resource Recovery for Vehicles and Energy) was so named to help people easily recognize the program that will receive food waste from multiple sources and convert it into renewable energy and natural fertilizer. These sources of food waste include school cafeterias, grocery stores, restaurants, manufacturers and households. It is a movement because it will bring multiple agencies together to tackle the food waste problem and link edible food to those in need.

The High Strength Waste (HSW) Receiving Station Project is the primary work to get the MARRVE program started. The HSW construction started in July of 2019, after three rounds of bidding finally brought the project within budget. This project includes a receiving station for liquid wastes at the WRRF and a solid waste receiving station located in the former Recycling Center at the Transfer Station. The former recycling center will be renamed the Muscatine Organics Recycling Center (MORC) to encourage residents to recycle food waste just as they do other items. This project was substantially completed in January 2020, and will be the only one of its kind anywhere in the Midwest that is operating at a municipal facility. A new High Strength Waste Operations division (HSWO) was formed last year to more accurately track how this program is functioning and to show the cost of this operation.

A lightning strike at the plant, temporarily took out the UV system; an insurance reimbursement is expected to fund the repairs to this equipment.

The maintenance division assisted the lift station crew in getting the Papoose Lift Station operational during historic flooding this year. Multiple electrical issues were handled and no violations were issued.

There is on-going work with the new High Strength Waste Operation (HSWO) division to ensure staff becomes familiar with the systems for this operation.

The Lift Station division (Pumping Stations) had a busy year keeping the twenty-one lift stations running. This was a challenging task given the turnover in the division. Cross-trained staff, however, stepped in and did excellent work on some of the old equipment. All three pumps and drives at the Papoose Lift Station were replaced, the pumps were rebuilt, and multiple other stations received necessary upgrades. The sluice gate at Papoose was an issue for several downtown property owners as the high flood levels backed up through the gate and into basements. The gate is required to remain fully open so that the maximum amount is pumped to the treatment plant, but during rain events and floods, 99% of what is pumped is rainwater. After petitioning the EPA and DNR, the City was allowed to partially close this gate and keep the levels low enough to prevent these back-ups. A new gate is scheduled to be installed to ensure it can be closed whenever the conditions warrant.

The Muscatine Environmental Laboratory (MEL) has gone through several staffing changes. The lab has certification for clean water and drinking water testing and reporting, which provides a service for county residents who then do not have to travel far for their testing needs. MEL staff also work closely with all other divisions to monitor the health of the biological processes and alert operators when conditions look questionable. MEL staff is working closely with the HSWO as the lab runs the hauled waste permitting program. This allows the lab to set up sampling of material that new customers want to bring in and to evaluate the material to determine whether it is beneficial to the plant processes.

The Biosolids division got a late start this year due to increased rainfall in the spring of 2019 that delayed the planting season. Due to favorable winter conditions, staff was able to apply all of the biosolids that was stored this year. Biosolids staff prepared the Pollinator Park for visitors and was also instrumental in the planting and care of the multiple biocells and native planting areas throughout the city. There was no need to dredge the harbor this year as the flood levels did not allow for it to be done, but dredging will be done in the spring of 2020.

The City will receive a new NPDES (National Pollutant Discharge Elimination System) permit from the DNR early in 2020. The permit application was completed in-house with the assistance of the MEL for the multi-year lab result submissions required. This new permit will again lay out the City's responsibility to reduce nitrogen and phosphorus discharges either through expensive facility upgrades or by credits created by natural processes in the watershed. The City is conducting a study to be an early adopter of a new State program which should save money and remove more pollutants. This study will be completed in March 2020 with a report to the State laying out the proposed implementation of the nutrient reduction plan required by 2022.

OBJECTIVES TO BE ACCOMPLISHED IN 2020/2021:

- To join with local groups to expand the MARRVE (Muscatine Area Resource Recovery for Vehicles and Energy) movement for food waste reduction. **(Council and Management Goal to Increase Community Awareness and Involvement)**
- To begin a school organics collection program for kids to send cafeteria scraps to the Muscatine Organics Recycling Center (MORC).

- To expand the Muscatine Area Resource Recovery for Vehicles and Energy (MARRVE) program to include more industries from around the region. **(Council and Management Key Projects, Programs, and Placemaking Goal)**
- To continue and to expand on the biogas-to-energy studies for Renewable Natural Gas (RNG) production. **(Council and Management Key Projects, Programs, and Placemaking Goal)**
- To seek grants and other funding opportunities for the Nutrient Reduction project, stormwater projects, and irrigation projects.
- To continue work on the Sustainable Muscatine Plan.
- To continue to integrate Lean planning into all aspects of work in this department. **(Council and Management Continuous Service Improvement Goal)**
- To position Muscatine as a national leader in municipal organics to biogas integration by speaking at national conferences and inviting other leaders, politicians and experts to visit the facility.

WATER POLLUTION CONTROL FUND

STATEMENT OF BOND AND INTEREST REQUIREMENTS

**State Revolving Fund Loan
Comprehensive Plant Improvement Project
\$16,500,000 Issue Dated November 4, 2008 ***

Fiscal Year	Principal	Interest and Fees	Total Requirements
2019/20	\$ 700,000	\$ 222,220	\$ 922,220
2020/21	723,000	208,220	931,220
2021/22	747,000	193,760	940,760
2022/23	771,000	178,820	949,820
2023/24	796,000	163,400	959,400
2024/25	822,000	147,480	969,480
2025/26	849,000	131,040	980,040
2026/27	876,000	114,060	990,060
2027/28	905,000	96,540	1,001,540
2028/29	934,000	78,440	1,012,440
2029/30	964,000	59,760	1,023,760
2030/31	996,000	40,480	1,036,480
2031/32	1,028,000	20,560	1,048,560
Total	<u>\$ 11,111,000</u>	<u>\$ 1,654,780</u>	<u>\$ 12,765,780</u>

* This schedule reflects the interest rate reduction that was effective December 1, 2018.

WATER POLLUTION CONTROL FUND
STATEMENT OF BOND AND INTEREST REQUIREMENTS

General Obligation Corporate Purpose Bonds

Water Pollution Control Plant Digester Conversion Project

\$755,000 of \$4,550,000 Total Issue Dated May 23, 2018

Fiscal Year	Principal	Interest	Total Requirements
2019/20	\$ 65,000	\$ 27,500	\$ 92,500
2020/21	65,000	25,550	90,550
2021/22	70,000	22,950	92,950
2022/23	75,000	20,150	95,150
2023/24	75,000	16,400	91,400
2024/25	80,000	12,650	92,650
2025/26	85,000	8,650	93,650
2026/27	85,000	5,250	90,250
2027/28	90,000	2,700	92,700
Total	\$ 690,000	\$ 141,800	\$ 831,800

Water Pollution Control Fund
Water Pollution Control Plant Replacement Reserve
Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 2,196,875	\$ 2,923,709	\$ 648,709	\$ 3,693,037	\$ 3,693,037	\$ 1,143,037	\$ 1,143,037	
Revenues								
Interest	\$ 26,834	\$ 69,328	\$ 25,000	\$ 50,000	\$ 50,000	\$ 15,000	\$ 15,000	
Transfers In								
Water Pollution Control								
Operations Fund	700,000 (1)	700,000 (1)	400,000 (3)	400,000	400,000	400,000	400,000	
Total Revenues	\$ 726,834	\$ 769,328	\$ 425,000	\$ 450,000	\$ 450,000	\$ 415,000	\$ 415,000	\$ 0
Funds Available	\$ 2,923,709	\$ 3,693,037	\$ 1,073,709	\$ 4,143,037	\$ 4,143,037	\$ 1,558,037	\$ 1,558,037	\$ 0
Expenditures								
Transfers Out:								
High Strength Waste Receiving Station	0	0	0	3,000,000 (2)	3,000,000 (2)	0	0	
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 3,000,000	\$ 3,000,000	\$ 0	\$ 0	\$ 0
Ending Balance, June 30	\$ 2,923,709	\$ 3,693,037	\$ 1,073,709	\$ 1,143,037	\$ 1,143,037	\$ 1,558,037	\$ 1,558,037	\$ -
Increase (Decrease) in Fund Balance	\$ 726,834	\$ 769,328	\$ 425,000	\$ (2,550,000)	\$ (2,550,000)	\$ 415,000	\$ 415,000	\$ 0

1. Funding transfers in the 2016/2017, 2017/2018, and 2018/2019 budgets were increased to \$700,000 each year to fund construction of the High Strength Waste Receiving Station project.
2. The funding transfer to the High Strength Waste Receiving Station capital project is the estimated total for constructing and equipping this facility.
3. The funding transfer into this fund is \$400,000 beginning in 2019/2020 which was the amount recommended in the 2018 rate study.

West Hill Sewer Separation Project Long-Term Financing Plan Reserve

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 2,416,819	\$ 2,845,791	\$ 3,273,791	\$ 3,309,970	\$ 3,309,970	\$ 3,759,970	\$ 3,759,970	
Revenues:								
Interest	\$ 28,972	\$ 64,179	\$ 28,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Transfers In:								
Water Pollution Control Fund (1)	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
Collection & Drainage Fund (1)	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
Total Revenues	\$ 428,972	\$ 464,179	\$ 428,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ -
Funds Available	\$ 2,845,791	\$ 3,309,970	\$ 3,701,791	\$ 3,759,970	\$ 3,759,970	\$ 4,209,970	\$ 4,209,970	\$ -
Expenditures:								
Transfer to West Hill Sewer Project	0	0	0	0	0	0	0	0
Ending Balance, June 30	\$ 2,845,791	\$ 3,309,970	\$ 3,701,791	\$ 3,759,970	\$ 3,759,970	\$ 4,209,970	\$ 4,209,970	\$ -
Increase (Decrease) in Fund Balance	\$ 428,972	\$ 464,179	\$ 428,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 0

1. Since 2011/2012 the WPCP and Collection and Drainage funds have each included \$200,000 in annual transfers to this Reserve which was established to accumulate funds for the West Hill Sewer Separation project mandated by the Consent Order with the E.P.A. Funds from this Reserve will be used when Local Option Sales Tax funds are insufficient to fund project costs for this multi-year, multi-phase project.

Sewer Revenue Bond Sinking Fund

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 110,474	\$ 116,009	\$ 116,009	\$ 117,228	\$ 117,228	\$ 125,478	\$ 125,478	
Revenues:								
Interest	\$ 5,427	\$ 10,339	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	
Transfers In:								
Water Pollution Control Fund	1,061,603	978,341	922,970	922,970	922,970	932,015	932,015	
Total Revenues	\$ 1,067,030	\$ 988,680	\$ 930,470	\$ 930,470	\$ 930,470	\$ 939,515	\$ 939,515	\$ -
Funds Available	\$ 1,177,504	\$ 1,104,689	\$ 1,046,479	\$ 1,047,698	\$ 1,047,698	\$ 1,064,993	\$ 1,064,993	\$ -
Expenditures:								
Bonds	\$ 657,000	\$ 678,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 723,000	\$ 723,000	
Interest and Fees	404,495	309,461	222,220 (1)	222,220 (1)	222,220 (1)	208,220 (1)	208,220 (1)	
Total Expenditures	\$ 1,061,495	\$ 987,461	\$ 922,220	\$ 922,220	\$ 922,220	\$ 931,220	\$ 931,220	\$ -
Ending Balance, June 30	\$ 116,009	\$ 117,228	\$ 124,259	\$ 125,478	\$ 125,478	\$ 133,773	\$ 133,773	\$ -
Increase (Decrease) in Fund Balance	\$ 5,535	\$ 1,219	\$ 8,250	\$ 8,250	\$ 8,250	\$ 8,295	\$ 8,295	\$ 0

1. Interest and fees beginning in December of 2018, are based on the amended State Revolving Fund Loan debt schedule that was effective December 1, 2018. The amendment provided for a reduction in the effective interest rate on the loan from 3.25% to 2.00%.

Water Pollution Control Operations Fund

Fund Statement

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Beginning Balance, July 1	\$ 1,731,777	\$ 1,833,808	\$ 1,635,962	\$ 1,773,592	\$ 1,773,592	\$ 1,859,241	\$ 1,893,922	
Revenues	4,798,486	5,018,345	5,422,200	5,475,200	5,475,200	5,830,000	5,830,000	
Funds Available	\$ 6,530,263	\$ 6,852,153	\$ 7,058,162	\$ 7,248,792	\$ 7,248,792	\$ 7,689,241	\$ 7,723,922	\$ -
Expenditures (1) (2)	4,696,455 (3)	5,078,561 (3)	5,358,470 (4) (5)	5,389,551	5,354,870	5,677,866	5,466,366	
Ending Balance, June 30	\$ 1,833,808	\$ 1,773,592	\$ 1,699,692	\$ 1,859,241	\$ 1,893,922	\$ 2,011,375	\$ 2,257,556	\$ -

Increase (Decrease) in								
Fund Balance	\$ 102,031 (3) \$	(60,216) \$	63,730 (4) \$	85,649 \$	120,330 \$	152,134 \$	363,634 \$	\$ 0

1. Expenditures include changes in compensated absences.
2. Beginning in 2011/2012 the WPCP Administration budget includes \$200,000 in annual transfers to the Reserve established to accumulate funds for the West Hill Sewer Separation project mandated by the Consent Order with the E.P.A.
3. The 2017/2018 and 2018/2019 budgets continued the increased Replacement Reserve transfer of \$700,000.
4. Beginning in 2019/2020 the transfer to the Replacement Reserve has been reduced to \$400,000 per the new rate study.
5. Beginning in 2019/2020 expenditures include those for the new High Strength Waste Operations division.

Water Pollution Control Operations Fund

Summary of Revenues

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Sewer Charges-Residential and Commercial (Billed by MP&W)	\$ 3,339,382	(1) \$ 3,382,071	(2) \$ 3,525,000	(2) \$ 3,512,000	(2) \$ 3,512,000	(2) \$ 3,617,300	(2) \$ 3,617,300	(2)
Industrial and City-billed Commercial								
Sewer Charges	1,205,329	(1) 1,257,230	(2) 1,300,000	(2) 1,440,000	(2) 1,440,000	(2) 1,463,000	(2) 1,463,000	(2)
Charges for Fats, Oils, and Grease (FOG)	24,922	102,945	140,000	(3) 200,000	(3) 200,000	(3) 250,000	(3) 250,000	(3)
Charges for High Strength Waste	0	0	225,000	(4) 75,000	(4) 75,000	(4) 300,000	(4) 300,000	(4)
Wastewater Discharge Permits	1,350	2,475	5,900	5,900	5,900	2,400	2,400	
Interest	15,391	29,535	15,000	17,000	17,000	17,000	17,000	
Sale of Equipment/Other Sales	864	3,647	0	0	0	0	0	
Analytical Income	112,877	155,816	105,000	105,000	105,000	110,000	110,000	
Sales Tax	66,607	66,470	70,000	70,000	70,000	70,000	70,000	
Insurance Reimbursement	31,659	0	0	50,000	50,000	0	0	
Equipment Rental	0	18,000	(5) 36,000	0	0	0	0	
Miscellaneous	105	156	300	300	300	300	300	
Total Revenues	\$ 4,798,486	\$ 5,018,345	\$ 5,422,200	\$ 5,475,200	\$ 5,475,200	\$ 5,830,000	\$ 5,830,000	\$ -

1. Rates were increased 3% effective July 1, 2017.
2. A sewer rate study was completed in the spring of 2018 which set rates for the next five years. Per the rate study, a 3% rate increase was implemented for July 1, 2018 and July 1, 2019. Additional 3% increases will be implemented July 1, 2020, July 1, 2021, and July 1, 2022.
3. Estimated revenue from Fats, Oils, and Grease which began in the spring of 2017.
4. The budgeted revenue from High Strength Waste was based on this operation starting July 1, 2019; the actual start date, however, will be in the spring of 2020. The 2020/2021 year will be the first full year of the High Strength Waste Operation.
5. The Water Pollution Control Department began renting out the City's dredge to private company in October of 2018. At the time the 2019/2020 budget was approved, it was projected that this arrangement would continue; however, that company is no longer interested in continuing this arrangement.

Water Pollution Control Operations Fund

Summary of Expenditures

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Department Revised Estimate 2019/2020	Revised Estimate 2019/2020	Department Budget Request 2020/2021	City Admin. Recommendation Budget 2020/2021	Budget 2020/2021
Administration (1)	\$ 2,516,289	(2) \$ 2,563,171	(2) \$ 2,219,770	(3) \$ 2,226,114	\$ 2,226,070	\$ 2,249,966	\$ 2,249,966	
Plant Operations	1,251,632	1,319,850	1,579,900	1,637,693	1,632,200	1,529,800	1,489,800	
Pumping Stations	304,409	477,211	493,000	513,827	484,800	550,600	625,600	
Laboratory Operations	403,188	416,327	429,200	436,136	436,100	449,600	438,600	
Biosolids Operations	307,731	306,175	372,300	376,037	376,000	600,700	380,200	
High Strength Waste Operations	N/A	N/A	264,300	199,744	199,700	297,200	282,200	
Total Expenditures	\$ 4,783,249	\$ 5,082,734	\$ 5,358,470	\$ 5,389,551	\$ 5,354,870	\$ 5,677,866	\$ 5,466,366	\$ -

1. Beginning in 2011/2012 the WPCP Administration budget includes \$200,000 in annual transfers to the Reserve established to accumulate funds for the West Hill Sewer Separation project mandated by the Consent Order with the E.P.A.
2. The 2016/2017, 2017/2018, and 2018/2019 Administration budget expenditures include \$700,000 in transfers to the Plant Replacement Reserve so there is sufficient funding available for the High Strength Waste Receiving Station project.
3. Beginning in 2019/2020 the Administration budgeted expenditures include \$400,000 in transfers to the Plant Replacement Reserve. This is the transfer amount recommended in the 2018 Sewer Rate Study.

Function:
Business Type

Department:
Water Pollution Control

Activity:
Administration

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 197,379	\$ 205,525	\$ 212,000	\$ 213,100	\$ 218,900	3.25%
Commodities	3,604	3,760	4,700	4,700	4,700	0.00%
Contractual Services	165,504	175,384	183,100	188,300	192,600	5.19%
Capital Outlay	-	9,653	-	-	-	
Transfers	<u>2,149,802</u>	<u>2,168,846</u>	<u>1,819,970</u>	<u>1,819,970</u>	<u>1,833,766</u>	0.76%
Total Expenditures	<u>\$ 2,516,289</u>	<u>\$ 2,563,168</u>	<u>\$ 2,219,770</u>	<u>\$ 2,226,070</u>	<u>\$ 2,249,966</u>	1.36%
Funding Sources						
Sewer Charges	\$ 2,516,135	\$ 2,546,302	\$ 2,131,800	\$ 2,254,100	\$ 2,328,800	9.24%
Interest	<u>15,391</u>	<u>29,535</u>	<u>15,000</u>	<u>17,000</u>	<u>17,000</u>	13.33%
Total Funding Sources	<u>\$ 2,531,526</u>	<u>\$ 2,575,837</u>	<u>\$ 2,146,800</u>	<u>\$ 2,271,100</u>	<u>\$ 2,345,800</u>	9.27%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time Positions:						
Director of Water						
Pollution Control	1.00	1.00	1.00	1.00	1.00	
Office Coordinator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	
Total	2.00	2.00	2.00	2.00	2.00	\$ 160,800
Employee Benefits						<u>58,100</u>
Total Personal Services						<u>\$ 218,900</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE				DEPARTMENT: WATER POLLUTION CONTROL							ACTIVITY: ADMINISTRATION			
ACCT NO.	ACCOUNT CLASSIFICATION	(B)	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021		
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)			
PERSONAL SERVICES														
41XXX	REGULAR SALARIES & WAGES	\$145,476	\$151,841	\$156,500	\$39,077	\$118,434	\$157,511	\$157,500	\$160,800	\$160,800				
42XXX	PART TIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0				
43XXX	OVERTIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0				
44XXX	OTHER SALARIES & WAGES	468	468	500	137	345	482	500	700	700				
45XXX	PENSION & RETIREMENT	23,898	25,618	27,000	6,615	20,529	27,144	27,100	27,900	27,900				
46XXX	INSURANCE	27,537	27,598	28,000	7,596	20,411	28,007	28,000	29,500	29,500				
SUBTOTAL		\$197,379	\$205,525	\$212,000	\$53,425	\$159,719	\$213,144	\$213,100	\$218,900	\$218,900		\$0		
COMMODITIES														
51XXX	OFFICE SUPPLIES	\$3,453	\$3,462	\$4,200	\$691	\$3,509	\$4,200	\$4,200	\$4,200	\$4,200		\$0		
52XXX	OPERATING SUPPLIES	151	298	500	27	473	500	500	500	500		0		
53XXX	REPAIR & MAINTENANCE SUPPLIES	0	0	0	0	0	0	0	0	0		0		
SUBTOTAL		\$3,604	\$3,760	\$4,700	\$718	\$3,982	\$4,700	\$4,700	\$4,700	\$4,700		\$0		
CONTRACTUAL SERVICES														
61XXX	PROFESSIONAL FEES	\$37,705	\$51,111	\$46,400	\$14,651	\$33,149	\$47,800	\$47,800	\$48,700	\$48,700		\$0		
62XXX	TECHNICAL SERVICES	115	175	600	31	569	600	600	600	600		0		
63XXX	RENTALS	0	0	0	0	0	0	0	0	0		0		
64XXX	TRAVEL AND EDUCATION	7,035	5,808	7,800	2,735	5,065	7,800	7,800	7,700	7,700		0		
65XXX	COMMUNICATIONS & UTILITIES	1,894	1,852	2,700	445	2,255	2,700	2,700	2,700	2,700		0		
66XXX	INSURANCE	78,011	76,342	84,800	18,880	69,720	88,600	88,600	92,200	92,200		0		
67XXX	REPAIR & MAINTENANCE SERVICES	0	0	300	0	300	300	300	300	300		0		
68XXX	AID TO AGENCIES	39,117	38,303	38,600	10,585	28,015	38,600	38,600	38,500	38,500		0		
69XXX	MISCELLANEOUS	1,627	1,796	1,900	1,392	508	1,900	1,900	1,900	1,900		0		
SUBTOTAL		\$165,504	\$175,387	\$183,100	\$48,719	\$139,581	\$188,300	\$188,300	\$192,600	\$192,600		\$0		
CAPITAL OUTLAY														
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0		
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0		0		
73XXX	IMPROVEMENTS	0	0	0	0	0	0	0	0	0		0		
74XXX	EQUIPMENT	0	9,653	0	0	0	0	0	0	0		0		
SUBTOTAL		\$0	\$9,653	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0		
90XXX	TRANSFERS	\$2,149,802	\$2,168,846	\$1,819,970	\$427,955	\$1,392,015	\$1,819,970	\$1,819,970	\$1,833,766	\$1,833,766				
TOTAL EXPENDITURES		\$2,516,289	\$2,563,171	\$2,219,770	\$530,817	\$1,695,297	\$2,226,114	\$2,226,070	\$2,249,966	\$2,249,966		\$0		

Function:
Business Type

Activity:
Plant Operations

Department:
Water Pollution Control

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 663,706	\$ 659,409	\$ 686,900	\$ 662,800	\$ 685,400	-0.22%
Commodities	95,760	88,174	117,200	117,400	116,800	-0.34%
Contractual Services	455,466	481,855	504,300	538,000	548,600	8.78%
Capital Outlay	36,700	90,412	181,500	176,000	139,000	-23.42%
Transfers	-	-	90,000	138,000	-	-100.00%
Total Expenditures	<u>\$ 1,251,632</u>	<u>\$ 1,319,850</u>	<u>\$ 1,579,900</u>	<u>\$ 1,632,200</u>	<u>\$ 1,489,800</u>	-5.70%
Funding Sources						
Sewer Charges	\$ 1,151,047	\$ 1,229,102	\$ 1,467,700	\$ 1,506,000	\$ 1,417,100	-3.45%
Sales Tax	66,607	66,470	70,000	70,000	70,000	0.00%
Other Revenues	1,455	2,631	6,200	6,200	2,700	-56.45%
Insurance Reimbursement	31,659	-	-	50,000	-	
Sale of Equipment	864	3,647	-	-	-	
Equipment Rental	-	18,000	36,000	-	-	-100.00%
Total Funding Sources	<u>\$ 1,251,632</u>	<u>\$ 1,319,850</u>	<u>\$ 1,579,900</u>	<u>\$ 1,632,200</u>	<u>\$ 1,489,800</u>	-5.70%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time Positions:						
Plant Maintenance Manager	1.00	1.00	1.00	1.00	1.00	
Environmental Coordinator	0.75	0.75	0.75	0.75	0.75	
Treatment Plant Operator III	-	-	1.00	-	1.00	
Treatment Plant Operator II	2.00	2.00	2.00	2.00	1.00	
Treatment Plant Operator I	1.00	1.00	-	1.00	1.00	
Treatment Plant Mechanic II	1.00	1.00	2.00	1.00	1.00	
Treatment Plant Mechanic I	1.00	1.00	-	1.00	1.00	
Total Full Time	6.75	6.75	6.75	6.75	6.75	
Part Time:						
Custodian II	0.64	0.72	0.73	0.68	0.73	
Total	7.39	7.47	7.48	7.43	7.48	\$ 466,900
Employee Benefits						218,500
Total Personal Services						<u>\$ 685,400</u>

Capital Outlay			
Item	Quantity	Replacement	Amount
Replace Roofs - Office, North Garage, and Effluent Room	3	Yes	\$ 64,000
Scada Server Upgrade	1	Yes	60,000
Portable Air Compressor (Used)	1	Yes	15,000
			<u>\$ 139,000</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE			DEPARTMENT: WATER POLLUTION CONTROL						ACTIVITY: PLANT OPERATIONS			
ACCT NO.	ACCOUNT CLASSIFICATION	(B)	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)	
PERSONAL SERVICES												
41XXX	REGULAR SALARIES & WAGES	\$398,175	\$402,710	\$426,300	\$99,832	\$320,657	\$420,489	\$420,500	\$435,200	\$435,200		
42XXX	PART TIME SALARIES & WAGES	28,894	30,249	31,000	2,363	25,372	27,735	27,700	31,700	31,700		
43XXX	OVERTIME SALARIES & WAGES	13,742	13,471	9,400	2,908	6,492	9,400	9,400	9,500	9,500		
44XXX	OTHER SALARIES & WAGES	2,106	1,391	1,600	406	959	1,365	1,400	1,600	1,600		
45XXX	PENSION & RETIREMENT	70,644	74,777	80,000	17,508	60,410	77,918	77,900	81,700	81,700		
46XXX	INSURANCE	150,145	136,811	138,600	39,365	86,521	125,886	125,900	125,700	125,700		
SUBTOTAL		\$663,706	\$659,409	\$686,900	\$162,382	\$500,411	\$662,793	\$662,800	\$685,400	\$685,400		\$0
COMMODITIES												
51XXX	OFFICE SUPPLIES	\$123	\$122	\$200	\$8	\$192	\$200	\$200	\$300	\$300		\$0
52XXX	OPERATING SUPPLIES	38,971	36,984	49,000	6,514	42,686	49,200	49,200	49,300	49,300		0
53XXX	REPAIR & MAINTENANCE SUPPLIES	56,666	51,068	68,000	6,275	61,725	68,000	68,000	67,200	67,200		0
SUBTOTAL		\$95,760	\$88,174	\$117,200	\$12,797	\$104,603	\$117,400	\$117,400	\$116,800	\$116,800		\$0
CONTRACTUAL SERVICES												
61XXX	PROFESSIONAL FEES	\$18,492	\$2,918	\$11,400	\$16	\$11,384	\$11,400	\$11,400	\$9,400	\$9,400		\$0
62XXX	TECHNICAL SERVICES	23,489	27,883	23,800	3,974	19,826	23,800	23,800	26,600	26,600		0
63XXX	RENTALS	0	135	300	0	5,300	5,300	5,300	500	500		0
64XXX	TRAVEL AND EDUCATION	1,933	3,490	6,200	526	5,674	6,200	6,200	4,100	4,100		0
65XXX	COMMUNICATIONS & UTILITIES	309,231	358,557	354,300	56,241	298,759	355,000	355,000	383,100	383,100		0
66XXX	INSURANCE	0	0	0	0	0	0	0	0	0		0
67XXX	REPAIR & MAINTENANCE SERVICES	33,319	20,483	38,300	9,390	54,910	64,300	64,300	52,800	52,800		0
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0		0
69XXX	MISCELLANEOUS	69,002	68,389	70,000	1,248	70,752	72,000	72,000	72,100	72,100		0
SUBTOTAL		\$455,466	\$481,855	\$504,300	\$71,395	\$466,605	\$538,000	\$538,000	\$548,600	\$548,600		\$0
CAPITAL OUTLAY												
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0		0
73XXX	IMPROVEMENTS	36,700	70,540	118,500	0	118,500	118,500	113,000	104,000	64,000		
74XXX	EQUIPMENT	0	19,872	63,000	0	63,000	63,000	63,000	75,000	75,000		
SUBTOTAL		\$36,700	\$90,412	\$181,500	\$0	\$181,500	\$181,500	\$176,000	\$179,000	\$139,000		\$0
9XXXX	TRANSFERS	\$0	\$0	\$90,000	\$0	\$138,000	\$138,000	\$138,000	\$0	\$0		
TOTAL EXPENDITURES		\$1,251,632	\$1,319,850	\$1,579,900	\$246,574	\$1,391,119	\$1,637,693	\$1,632,200	\$1,529,800	\$1,489,800		\$0

Function:
Business Type

Department:
Water Pollution Control

Activity:
Pumping Stations

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 143,350	\$ 145,734	\$ 144,500	\$ 139,800	\$ 172,200	19.17%
Commodities	31,855	11,449	27,500	27,500	28,300	2.91%
Contractual Services	113,364	20,460	159,000	202,000	176,400	10.94%
Capital Outlay	15,840	119,568	162,000	115,500	248,700	53.52%
Transfers	-	-	-	-	-	
Total Expenditures	<u>\$ 304,409</u>	<u>\$ 297,211</u>	<u>\$ 493,000</u>	<u>\$ 484,800</u>	<u>\$ 625,600</u>	26.90%
Funding Sources						
Sewer Charges	<u>\$ 304,409</u>	<u>\$ 297,211</u>	<u>\$ 493,000</u>	<u>\$ 484,800</u>	<u>\$ 625,600</u>	26.90%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time:						
Lift Station/Plant Maintenance Supervisor	-	-	-	0.58	1.00	
Treatment Plant Mechanic	-	-	-	1.00	1.00	
Lift Station Leadworker	1.00	1.00	1.00	0.17	-	
Lift Station Operator	1.00	1.00	1.00	-	-	
Total	2.00	2.00	2.00	1.75	2.00	\$ 119,100
Employee Benefits						53,100
Total Personal Services						<u>\$ 172,200</u>

Capital Outlay			
Item	Quantity	Replacement	Amount
Truck with Utility Box	1	Yes	\$ 43,700
Safety Platforms at Isett Lift Station	1	No	140,000
Pump for Cannon Avenue Lift Station	1	Yes	30,000
Spare Pump	1	Yes	10,000
Pump and Controls for Magnolia Lift Station	1	Yes	25,000
			<u>\$ 248,700</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE			DEPARTMENT: WATER POLLUTION CONTROL							ACTIVITY: PUMPING STATIONS			
ACCT NO.	ACCOUNT CLASSIFICATION	(B)	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021	
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)		
PERSONAL SERVICES													
41XXX	REGULAR SALARIES & WAGES	\$101,538	\$103,345	\$106,600	\$25,751	\$72,873	\$98,624	\$98,600	\$119,100	\$119,100			
42XXX	PART TIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0			
43XXX	OVERTIME SALARIES & WAGES	2,480	5,724	2,500	688	1,812	2,500	2,500	2,800	2,800			
44XXX	OTHER SALARIES & WAGES	157	156	200	26	91	117	100	200	200			
45XXX	PENSION & RETIREMENT	17,180	18,531	18,700	4,156	12,779	16,935	16,900	20,800	20,800			
46XXX	INSURANCE	21,995	17,978	16,500	4,656	16,995	21,651	21,700	29,300	29,300			
SUBTOTAL		\$143,350	\$145,734	\$144,500	\$35,277	\$104,550	\$139,827	\$139,800	\$172,200	\$172,200		\$0	
COMMODITIES													
51XXX	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
52XXX	OPERATING SUPPLIES	6,333	3,485	13,300	1,017	12,283	13,300	13,300	12,000	12,000		0	
53XXX	REPAIR & MAINTENANCE SUPPLIES	25,522	7,964	14,200	1,588	12,612	14,200	14,200	16,300	16,300		0	
SUBTOTAL		\$31,855	\$11,449	\$27,500	\$2,605	\$24,895	\$27,500	\$27,500	\$28,300	\$28,300		\$0	
CONTRACTUAL SERVICES													
61XXX	PROFESSIONAL FEES	\$0	\$0	\$100	\$0	\$23,100	\$23,100	\$23,100	\$100	\$100		\$0	
62XXX	TECHNICAL SERVICES	3,351	9,816	14,500	1,067	16,633	17,700	17,700	15,500	15,500		0	
63XXX	RENTALS	0	80	1,000	0	1,000	1,000	1,000	1,000	1,000		0	
64XXX	TRAVEL AND EDUCATION	549	415	1,500	0	1,500	1,500	1,500	2,400	2,400		0	
65XXX	COMMUNICATIONS & UTILITIES	103,356	160,834	131,000	22,438	107,862	130,300	145,300	145,300	145,300		0	
66XXX	INSURANCE	0	0	0	0	0	0	0	0	0		0	
67XXX	REPAIR & MAINTENANCE SERVICES	5,020	28,632	10,400	6,815	3,585	10,400	12,900	11,600	11,600		0	
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0		0	
69XXX	MISCELLANEOUS	1,088	683	500	101	399	500	500	500	500		0	
SUBTOTAL		\$113,364	\$200,460	\$159,000	\$30,421	\$154,079	\$184,500	\$202,000	\$176,400	\$176,400		\$0	
CAPITAL OUTLAY													
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0		0	
73XXX	IMPROVEMENTS	0	118,358	20,000	0	20,000	20,000	15,700	65,000	140,000		0	
74XXX	EQUIPMENT	15,840	1,210	142,000	0	142,000	142,000	99,800	108,700	108,700		0	
SUBTOTAL		\$15,840	\$119,568	\$162,000	\$0	\$162,000	\$162,000	\$115,500	\$173,700	\$248,700		\$0	
9XXXX	TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
TOTAL EXPENDITURES		\$304,409	\$477,211	\$493,000	\$68,303	\$445,524	\$513,827	\$484,800	\$550,600	\$625,600		\$0	

Function:
Business Type

Department:
Water Pollution Control

Activity:
Laboratory Operations

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 296,690	\$ 304,803	\$ 314,000	\$ 309,600	\$ 321,700	2.45%
Commodities	61,656	58,156	62,700	63,300	63,300	0.96%
Contractual Services	24,332	27,778	29,900	37,400	33,000	10.37%
Capital Outlay	20,510	25,590	22,600	25,800	20,600	-8.85%
Transfers	-	-	-	-	-	
Total Expenditures	<u>\$ 403,188</u>	<u>\$ 416,327</u>	<u>\$ 429,200</u>	<u>\$ 436,100</u>	<u>\$ 438,600</u>	2.19%
Funding Sources						
Sewer Charges	\$ 290,311	\$ 260,511	\$ 324,200	\$ 331,100	\$ 328,600	1.36%
Analytical Charges	<u>112,877</u>	<u>155,816</u>	<u>105,000</u>	<u>105,000</u>	<u>110,000</u>	4.76%
Total Funding Sources	<u>\$ 403,188</u>	<u>\$ 416,327</u>	<u>\$ 429,200</u>	<u>\$ 436,100</u>	<u>\$ 438,600</u>	2.19%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time:						
Chemist	1.00	1.00	1.00	1.00	1.00	
Laboratory Technician I	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	
Total Full Time	3.00	3.00	3.00	3.00	3.00	
Part Time:						
Laboratory Technician I	<u>0.73</u>	<u>0.73</u>	<u>0.73</u>	<u>0.73</u>	<u>0.73</u>	
Total	3.73	3.73	3.73	3.73	3.73	\$ 228,700
Employee Benefits						93,000
Total Personal Services						<u>\$ 321,700</u>

Capital Outlay			
Item	Quantity	Replacement	Amount
DO Probe	1	Yes	\$ 1,100
Balance	1	Yes	6,000
Dessicator	1	Yes	1,000
Flask Washer	1	Yes	12,500
			<u>\$ 20,600</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE		DEPARTMENT: WATER POLLUTION CONTROL						ACTIVITY: LABORATORY OPERATIONS					
ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021		
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)		
PERSONAL SERVICES													
41XXX	REGULAR SALARIES & WAGES	\$178,397	\$183,918	\$189,300	\$47,155	\$142,341	\$189,496	\$189,500	\$193,300	\$193,300			
42XXX	PART TIME SALARIES & WAGES	32,277	32,662	35,400	10,871	20,698	31,569	31,600	35,400	35,400			
43XXX	OVERTIME SALARIES & WAGES	2,700	2,900	1,400	969	431	1,400	1,400	1,400	1,400			
44XXX	OTHER SALARIES & WAGES	936	936	1,000	273	735	1,008	1,000	1,200	1,200			
45XXX	PENSION & RETIREMENT	34,694	36,709	38,800	9,861	28,158	38,019	38,000	39,600	39,600			
46XXX	INSURANCE	47,686	47,678	48,100	13,224	34,920	48,144	48,100	50,800	50,800			
	SUBTOTAL	\$296,690	\$304,803	\$314,000	\$82,353	\$227,283	\$309,636	\$309,600	\$321,700	\$321,700			\$0
COMMODITIES													
51XXX	OFFICE SUPPLIES	\$1,563	\$2,043	\$2,100	\$560	\$1,540	\$2,100	\$2,100	\$2,100	\$2,100			\$0
52XXX	OPERATING SUPPLIES	58,979	52,941	57,000	16,912	40,688	57,600	57,600	57,600	57,600			0
53XXX	REPAIR & MAINTENANCE SUPPLIES	1,114	3,172	3,600	1,614	1,986	3,600	3,600	3,600	3,600			0
	SUBTOTAL	\$61,656	\$58,156	\$62,700	\$19,086	\$44,214	\$63,300	\$63,300	\$63,300	\$63,300			\$0
CONTRACTUAL SERVICES													
61XXX	PROFESSIONAL FEES	\$0	\$0	\$700	\$171	\$529	\$700	\$700	\$700	\$700			\$0
62XXX	TECHNICAL SERVICES	8,316	9,437	10,400	2,610	7,790	10,400	10,400	10,400	10,400			0
63XXX	RENTALS	715	1,149	1,200	564	636	1,200	1,200	1,200	1,200			0
64XXX	TRAVEL AND EDUCATION	1,242	466	1,500	50	1,450	1,500	1,500	3,200	3,200			0
65XXX	COMMUNICATIONS & UTILITIES	0	0	0	0	0	0	0	0	0			0
66XXX	INSURANCE	0	0	0	0	0	0	0	0	0			0
67XXX	REPAIR & MAINTENANCE SERVICES	13,075	15,036	14,700	0	21,800	21,800	21,800	15,700	15,700			0
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0			0
69XXX	MISCELLANEOUS	984	1,690	1,400	155	1,645	1,800	1,800	1,800	1,800			0
	SUBTOTAL	\$24,332	\$27,778	\$29,900	\$3,550	\$33,850	\$37,400	\$37,400	\$33,000	\$33,000			\$0
CAPITAL OUTLAY													
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0			0
73XXX	IMPROVEMENTS	0	0	0	0	0	0	0	0	0			0
74XXX	EQUIPMENT	20,510	25,590	22,600	2,959	22,841	25,800	25,800	31,600	20,600			
	SUBTOTAL	\$20,510	\$25,590	\$22,600	\$2,959	\$22,841	\$25,800	\$25,800	\$31,600	\$20,600			\$0
9XXXX	TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
	TOTAL EXPENDITURES	\$403,188	\$416,327	\$429,200	\$107,948	\$328,188	\$436,136	\$436,100	\$449,600	\$438,600			\$0

Function:
Business Type

Department:
Water Pollution Control

Activity:
Biosolids Operations

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 241,603	\$ 249,339	\$ 259,300	\$ 258,900	\$ 265,900	2.55%
Commodities	24,820	21,296	32,300	41,300	65,700	103.41%
Contractual Services	15,291	20,499	23,200	25,700	32,900	41.81%
Capital Outlay	26,017	15,041	57,500	50,100	15,700	-72.70%
Transfers	-	-	-	-	-	
Total Expenditures	<u>\$ 307,731</u>	<u>\$ 306,175</u>	<u>\$ 372,300</u>	<u>\$ 376,000</u>	<u>\$ 380,200</u>	2.12%
Funding Sources						
Sewer Charges	<u>\$ 307,731</u>	<u>\$ 306,175</u>	<u>\$ 372,300</u>	<u>\$ 376,000</u>	<u>\$ 380,200</u>	2.12%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time:						
Solids Handling Leadworker	1.00	1.00	1.00	1.00	1.00	
Treatment Plant Mechanic I	1.00	1.00	1.00	1.00	1.00	
Treatment Plant Mechanic II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	
Total	3.00	3.00	3.00	3.00	3.00	\$ 167,800
Overtime						15,300
Employee Benefits						82,800
Total Personal Services						<u>\$ 265,900</u>

Capital Outlay			
Item	Quantity	Replacement	Amount
5" Drag hose 660 FT	1	No	\$ 8,200
6" Supply Hose 660 FT	1	Yes	7,500
			<u>\$ 15,700</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE			DEPARTMENT: WATER POLLUTION CONTROL							ACTIVITY: BIOSOLIDS OPERATIONS			
ACCT NO.	ACCOUNT CLASSIFICATION	(B)	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021	
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)		
PERSONAL SERVICES													
41XXX	REGULAR SALARIES & WAGES	\$153,731	\$159,495	\$164,300	\$40,768	\$123,558	\$164,326	\$164,300	\$167,800	\$167,800			
42XXX	PART TIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0			
43XXX	OVERTIME SALARIES & WAGES	13,053	13,138	15,300	51	15,249	15,300	15,300	15,300	15,300	15,300	15,300	
44XXX	OTHER SALARIES & WAGES	1,248	1,281	1,400	410	995	1,405	1,400	1,400	1,400	1,400	1,400	
45XXX	PENSION & RETIREMENT	27,034	28,825	31,000	6,809	23,892	30,701	30,700	31,600	31,600	31,600	31,600	
46XXX	INSURANCE	46,537	46,600	47,300	12,692	34,513	47,205	47,200	49,800	49,800	49,800	49,800	
SUBTOTAL		\$241,603	\$249,339	\$259,300	\$60,730	\$198,207	\$258,937	\$258,900	\$265,900	\$265,900	\$265,900	\$0	
COMMODITIES													
51XXX	OFFICE SUPPLIES	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$100	\$100	\$100	\$0	
52XXX	OPERATING SUPPLIES	9,701	12,761	14,900	1,016	22,884	23,900	23,900	24,800	24,800	24,800	0	
53XXX	REPAIR & MAINTENANCE SUPPLIES	15,119	8,535	17,300	2,464	14,836	17,300	17,300	40,800	40,800	40,800	0	
SUBTOTAL		\$24,820	\$21,296	\$32,300	\$3,480	\$37,820	\$41,300	\$41,300	\$65,700	\$65,700	\$65,700	\$0	
CONTRACTUAL SERVICES													
61XXX	PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
62XXX	TECHNICAL SERVICES	5,874	2,752	11,800	1,620	10,180	11,800	11,800	11,800	11,800	11,800	0	
63XXX	RENTALS	0	1,788	0	0	2,500	2,500	2,500	3,200	3,200	3,200	0	
64XXX	TRAVEL AND EDUCATION	800	1,434	1,300	0	1,300	1,300	1,300	1,300	1,300	1,300	0	
65XXX	COMMUNICATIONS & UTILITIES	2,167	1,979	2,500	259	2,241	2,500	2,500	2,500	2,500	2,500	0	
66XXX	INSURANCE	0	0	0	0	0	0	0	0	0	0	0	
67XXX	REPAIR & MAINTENANCE SERVICES	5,962	12,047	6,400	780	5,620	6,400	6,400	12,900	12,900	12,900	0	
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0	0	0	
69XXX	MISCELLANEOUS	488	499	1,200	0	1,200	1,200	1,200	1,200	1,200	1,200	0	
SUBTOTAL		\$15,291	\$20,499	\$23,200	\$2,659	\$23,041	\$25,700	\$25,700	\$32,900	\$32,900	\$32,900	\$0	
CAPITAL OUTLAY													
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0	0	0	
73XXX	IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	
74XXX	EQUIPMENT	26,017	15,041	57,500	15,084	35,016	50,100	50,100	236,200	15,700	15,700	0	
SUBTOTAL		\$26,017	\$15,041	\$57,500	\$15,084	\$35,016	\$50,100	\$50,100	\$236,200	\$15,700	\$15,700	\$0	
TRANSFERS													
9XXXX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES		\$307,731	\$306,175	\$372,300	\$81,953	\$294,084	\$376,037	\$376,000	\$600,700	\$380,200	\$380,200	\$0	

Function:
Business Type

Department:
Water Pollution Control

Activity:
High Strength Waste Operations

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ -	\$ -	\$ 154,500	\$ 101,200	\$ 160,800	4.08%
Commodities	-	-	19,400	15,100	19,600	1.03%
Contractual Services	-	-	90,400	83,400	101,800	12.61%
Capital Outlay	-	-	-	-	-	
Transfers	-	-	-	-	-	
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,300</u>	<u>\$ 199,700</u>	<u>\$ 282,200</u>	6.77%
Funding Sources						
Fats, Grease & Oil (FOG)	\$ 24,922	\$ 102,945	\$ 140,000	\$ 200,000	\$ 250,000	78.57%
High Strength Waste	-	-	225,000	75,000	300,000	33.33%
Total Funding Sources	<u>\$ 24,922</u>	<u>\$ 102,945</u>	<u>\$ 365,000</u>	<u>\$ 275,000</u>	<u>\$ 550,000</u>	50.68%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time:						
Treatment Plant Mechanic I *	-	-	2.00	1.34	2.00	
Total	-	-	2.00	1.34	2.00	\$ 102,500
Employee Benefits						58,300
Total Personal Services						<u>\$ 160,800</u>
* Budgeted hire dates were July; actual hire dates were in October, 2019						

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE		DEPARTMENT: WATER POLLUTION CONTROL					ACTIVITY: HIGH STRENGTH WASTE OPERATIONS				
ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FISCAL YEAR 2017/2018	ACTUAL FISCAL YEAR 2018/2019	BUDGET FISCAL YEAR 2019/2020	FIRST 3 MOS FISCAL YEAR 2019/2020	LAST 9 MOS FISCAL YEAR 2019/2020	ESTIMATE FISCAL YEAR 2019/2020	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	BUDGET REQUEST FISCAL YEAR 2020/2021	CITY ADMIN REVISION FISCAL YEAR 2020/2021	APPROVED BUDGET 2020/2021
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)
PERSONAL SERVICES											
41XXX	REGULAR SALARIES & WAGES	\$0	\$0	\$98,900	\$0	\$65,275	\$65,275	\$65,300	\$102,500	\$102,500	
42XXX	PART TIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0	
43XXX	OVERTIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0	
44XXX	OTHER SALARIES & WAGES	0	0	0	0	0	0	0	0	0	
45XXX	PENSION & RETIREMENT	0	0	16,900	0	11,156	11,156	11,100	17,500	17,500	
46XXX	INSURANCE	0	0	38,700	762	24,051	24,813	24,800	40,800	40,800	
	SUBTOTAL	\$0	\$0	\$154,500	\$762	\$100,482	\$101,244	\$101,200	\$160,800	\$160,800	\$0
COMMODITIES											
51XXX	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
52XXX	OPERATING SUPPLIES	0	0	15,300	503	12,497	13,000	13,000	15,500	15,500	0
53XXX	REPAIR & MAINTENANCE SUPPLIES	0	0	4,100	0	2,100	2,100	2,100	4,100	4,100	0
	SUBTOTAL	\$0	\$0	\$19,400	\$503	\$14,597	\$15,100	\$15,100	\$19,600	\$19,600	\$0
CONTRACTUAL SERVICES											
61XXX	PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0
62XXX	TECHNICAL SERVICES	0	0	500	380	120	500	500	500	500	0
63XXX	RENTALS	0	0	60,000	0	60,000	60,000	60,000	60,000	60,000	0
64XXX	TRAVEL AND EDUCATION	0	0	200	0	200	200	200	200	200	0
65XXX	COMMUNICATIONS & UTILITIES	0	0	22,200	0	13,100	13,100	13,100	28,600	28,600	0
66XXX	INSURANCE	0	0	0	0	0	0	0	0	0	0
67XXX	REPAIR & MAINTENANCE SERVICES	0	0	7,300	0	4,400	4,400	4,400	7,300	7,300	0
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0	0
69XXX	MISCELLANEOUS	0	0	200	0	200	200	200	200	200	0
	SUBTOTAL	\$0	\$0	\$90,400	\$380	\$83,020	\$83,400	\$83,400	\$101,800	\$101,800	\$0
CAPITAL OUTLAY											
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0	0
73XXX	IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
74XXX	EQUIPMENT	0	0	0	0	0	0	0	15,000	0	0
	SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
9XXXX	TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$0	\$0	\$264,300	\$1,645	\$198,099	\$199,744	\$199,700	\$297,200	\$282,200	\$0

STORM WATER OPERATIONS

GENERAL INFORMATION:

The Storm Water activity budget was first established January 1, 2005 in order to address federal regulations which are placing additional demands on cities to monitor, regulate, and treat storm water. Funding for this program has been from the Collection and Drainage fund.

This budget currently includes an allocation of 1/3 of the Community Development Inspector II position and 1/4 of the Environmental Coordinator position. The Water Pollution Control department oversees the Storm Water operations program.

CURRENT TRENDS AND ISSUES:

The 2019/2020 revised estimate is \$63,700 more than the original budget. The increase is due to the Parking Lot #7 Biocell Project which was carried forward from the 2018/2019 budget. The purpose of this project, located in the parking lot across from City Hall, was to assist with drainage after heavy rainfalls. This project was funded by a \$60,000 State grant with the grant match provided by in-kind labor and equipment.

The 2020/2021 budget is \$6,800 (8.4%) more than the original budget for 2019/2020. This increase includes (1) a \$2,900 increase in personal services costs, (2) an \$800 increase in contractual services, and (3) a \$3,100 increase in capital outlay.

GOAL STATEMENT:

To develop and implement a comprehensive fiscal and pollution prevention program to assist the city in its efforts to comply with EPA Phase II storm water requirements.

PERFORMANCE MEASURES

	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Estimated 2019/2020	Estimated 2020/2021
Grease Discharge Permits Issued	141	146	147	145	145
Food Service Establishments Inspected for Fats, Oils, and Grease (FOG)	53	28	37	30	30
Permitted Significant Industrial Users	13	14	14	14	14
Significant Industrial Users Inspected	13	14	14	14	14
Commercial Waste Hauling Permits Issued	16	17	18	20	25
Construction Site Inspections	6	3	26	15	15
River and Creek Samples Taken	24	110 (1)	1 (2)	10	30
Tests Performed on River and Creek Samples	240	360 (1)	6 (2)	100	250

1. The increase in samples and tests in 2017/2018 was due to the river and creek samples required due to the Papoose Force Main bypass.
2. Due to equipment damage from lightning strikes, staff turnover, and other factors, limited sampling and testing was done in 2018/2019.

RECENT ACCOMPLISHMENTS:

The Stormwater division has been involved in the Nutrient Reduction Study that will target watershed projects for nutrient removal to gain credit toward permit requirements. The Water Pollution Control Plant is required by permit to reduce nutrients discharged from the treatment plant, but is allowed to explore watershed projects such as wetland development, sediment basins, or other similar practices to assist in meeting this goal. This will potentially save the City money and reduce the quantity of nutrients in the watershed.

While the City is not permitted for stormwater discharges as other cities in the state are, the department continues to prepare for the eventual designation called MS4 (Municipal Separated Storm Sewer System). This permit will require more staffing and oversight as well as infrastructure costs. Preparation for this potential future designation should make the transition to a permitted community easier.

Working with Public Works staff, the Stormwater division is helping to map out opportunities along the Grandview Avenue corridor for biocell, bioretention and infiltration practices to reduce flooding, clean polluted waters, and enhance native areas for pollinators.

OBJECTIVES TO BE ACCOMPLISHED IN 2020/2021:

- To seek new partners, similar to the Muscatine Pollinator Project, for planting native species in current and developing storm water practices.
- To continue work on invasive species removal in the Pollinator Park, Sampson Prairie, Biosolids lagoons, and existing stormwater practices.
- To develop the area along the Muscatine Slough with hiking trails and educational markers.
- To identify possible stormwater practices in the Iowa Field area for flood mitigation, basement and property flooding, and native habitat establishment.
- To look for potential storm water practices in conjunction with the Grandview Avenue Corridor project.

Function:
Business Type

Department:
Water Pollution Control

Activity:
Storm Water Operations

	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Percent Change
Expenditure Summary						
Personal Services	\$ 52,199	\$ 55,120	\$ 57,800	\$ 57,800	\$ 60,700	5.02%
Commodities	7,990	5,188	8,800	8,800	8,800	0.00%
Contractual Services	2,488	9,114	14,500	14,500	15,300	5.52%
Capital Outlay	-	-	-	63,700	3,100	
Transfers	23,000	-	-	-	-	
Total Expenditures	<u>\$ 85,677</u>	<u>\$ 69,422</u>	<u>\$ 81,100</u>	<u>\$ 144,800</u>	<u>\$ 87,900</u>	8.38%
Funding Sources						
Grease Discharge Permits	\$ 18,405	\$ 20,360	\$ 18,000	\$ 18,000	\$ 18,000	0.00%
State Grant - Infiltration Project	-	-	-	60,000	-	
Collection & Drainage Funds	67,272	49,062	63,100	66,800	69,900	10.78%
Total Funding Sources	<u>\$ 85,677</u>	<u>\$ 69,422</u>	<u>\$ 81,100</u>	<u>\$ 144,800</u>	<u>\$ 87,900</u>	8.38%

Personnel Schedule						
	Actual 2017/2018	Actual 2018/2019	Budget 2019/2020	Revised Estimate 2019/2020	Budget 2020/2021	Budget Amount 2020/2021
Full Time Position:						
Inspector II	0.33	0.33	0.33	0.33	0.33	
Environmental Coordinator	0.25	0.25	0.25	0.25	0.25	
Total Full Time	0.58	0.58	0.58	0.58	0.58	\$ 41,400
Employee Benefits						19,300
Total Personal Services						<u>\$ 60,700</u>

Capital Outlay			
Item	Quantity	Replacement	Amount
Portable Stream Sampler	1	No	<u>\$ 3,100</u>

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE				DEPARTMENT: WPCP										ACTIVITY: STORMWATER OPERATIONS									
ACCT NO.	ACCOUNT CLASSIFICATION	(B)	(A)	ACTUAL FISCAL YEAR 2017/2018	(C)	ACTUAL FISCAL YEAR 2018/2019	(D)	BUDGET FISCAL YEAR 2019/2020	(E)	FISCAL YEAR 2019/2020	(F1)	LAST 9 MOS FISCAL YEAR 2019/2020	(F2)	ESTIMATE FISCAL YEAR 2019/2020	(F)	CITY ADMIN ESTIMATE FISCAL YEAR 2019/2020	(G)	BUDGET REQUEST FISCAL YEAR 2020/2021	(H)	CITY ADMIN REVISION FISCAL YEAR 2020/2021	(I)	APPROVED BUDGET 2020/2021	(J)
PERSONAL SERVICES																							
41XXX	REGULAR SALARIES & WAGES		\$35,117	\$37,445		39,400		\$9,811		\$29,755		\$39,566		\$39,600		\$41,400		\$41,400		\$41,400		\$0	
42XXX	PART TIME SALARIES & WAGES		0	0		0		0		0		0		0		0		0		0		0	
43XXX	OVERTIME SALARIES & WAGES		0	0		0		0		0		0		0		0		0		0		0	
44XXX	OTHER SALARIES & WAGES		78	78		100		23		55		78		100		100		100		100		100	
45XXX	PENSION & RETIREMENT		5,719	6,247		6,700		1,635		5,095		6,730		6,700		7,100		7,100		7,100		7,100	
46XXX	INSURANCE		11,285	11,350		11,600		3,082		8,322		11,404		11,400		12,100		12,100		12,100		12,100	
SUBTOTAL				\$52,199	\$55,120	\$37,800	\$14,551	\$43,227	\$57,778	\$57,800	\$60,700	\$60,700	\$0	\$0									
COMMODITIES																							
51XXX	OFFICE SUPPLIES		\$228	\$426		\$500		\$0		\$500		\$500		\$500		\$500		\$500		\$500		\$0	
52XXX	OPERATING SUPPLIES		7,762	4,762		8,300		995		7,305		8,300		8,300		8,300		8,300		8,300		8,300	
53XXX	REPAIR & MAINTENANCE SUPPLIES		0	0		0		1,196		(1,196)		0		0		0		0		0		0	
SUBTOTAL				\$7,990	\$5,188	\$8,800	\$2,191	\$6,609	\$8,800	\$8,800	\$8,800	\$8,800	\$0	\$0									
CONTRACTUAL SERVICES																							
61XXX	PROFESSIONAL FEES		\$0	\$2,920		\$5,300		\$0		\$5,300		\$5,300		\$5,300		\$5,300		\$5,300		\$5,300		\$0	
62XXX	TECHNICAL SERVICES		495	550		3,000		276		2,724		3,000		3,000		3,000		3,000		3,000		3,000	
63XXX	RENTALS		0	0		0		0		0		0		0		0		0		0		0	
64XXX	TRAVEL AND EDUCATION		1,062	3,972		2,800		80		2,720		2,800		2,800		3,600		3,600		3,600		3,600	
65XXX	COMMUNICATIONS & UTILITIES		90	172		1,200		23		1,177		1,200		1,200		1,200		1,200		1,200		1,200	
66XXX	INSURANCE		0	0		0		0		0		0		0		0		0		0		0	
67XXX	REPAIR & MAINTENANCE SERVICES		91	0		500		0		500		500		500		500		500		500		500	
68XXX	AID TO AGENCIES		0	0		0		0		0		0		0		0		0		0		0	
69XXX	MISCELLANEOUS		750	1,500		1,700		1,515		185		1,700		1,700		1,700		1,700		1,700		1,700	
SUBTOTAL				\$2,488	\$9,114	\$14,500	\$1,894	\$12,606	\$14,500	\$14,500	\$15,300	\$15,300	\$0	\$0									
CAPITAL OUTLAY																							
71XXX	LAND		\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
72XXX	BUILDINGS		0	0		0		0		0		0		0		0		0		0		0	
73XXX	IMPROVEMENTS		0	0		0		61,179		2,521		63,700		63,700		0		0		0		0	
74XXX	EQUIPMENT		0	0		0		0		0		0		0		38,100		38,100		3,100		0	
SUBTOTAL				\$0	\$0	\$0	\$61,179	\$2,521	\$63,700	\$63,700	\$38,100	\$38,100	\$0	\$0									
9XXX	TRANSFERS		\$23,000	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES				\$85,677	\$69,422	\$81,100	\$79,815	\$64,963	\$144,778	\$144,800	\$122,900	\$87,900	\$0	\$0									

\$35,000 of capital requests
subject to receipt of grants
or donations; not in
proposed budget